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THIRTEENTH ANNUAL REPORT

OF

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THE BOARD

OF

GAS AND ELECTRIC LIGHT
COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

(COMPLIMENTS OF

——— BOARD OF ———

Gas and Electric Light Commissioners.

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1898.

Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its thirteenth annual report.

There are now under the supervision of the Board one hundred and thirty-four companies and the gas or electric light plants of thirteen towns and two cities. Of the companies, forty-five are engaged in the supply of gas only, twenty-four in the supply of both gas and electric light and sixty-five supply electric light only. Of the municipalities, two have plants for the supply of gas and electricity, the others supply only electric light.

The following table gives the corporate names of the companies chartered under general laws during the year 1897 with gas or electric lighting powers, with the amount of capital and locations, as stated in the several charters:—

Ellerton Gas Light Company,	\$5,000	Chicopee.
Woburn Light, Heat and Power Company,	120,000	Woburn.
The Medfield Electric Light and Power Company,	12,000	Medfield.
Millis Electric Light Company,	5,000	Millis.

No application has been made for approval of an issue of stock by the Ellerton or the Medfield company. An application from the Millis Company is now pending. The decision upon the application of the Woburn Company may be found in the later pages of the report.

The Chicopee Gas Light Company has purchased the property and good-will of the Chicopee Gas Company, and has operated the plant since Jan. 1, 1897. This company also purchased the gas plant and business of the Chicopee Manufacturing Company, and began to supply gas in Chicopee Falls on August 28. The company has received a general license from the city of Chicopee to dig up the streets and lay and maintain pipes therein.

The Ipswich Gas Light Company began to distribute water gas made by the Kendall process on October 5. Water gas, either alone or in combination with coal gas, is now distributed by companies in Adams, Amesbury, Athol, Boston (city proper, Brighton, Charlestown, Dorchester, Roxbury and South Boston districts), Brookline, Chicopee, Cottage City, Fall River, Framingham, Haverhill, Holyoke, Ipswich, Lawrence, Lowell, Lynn, New Bedford, Pittsfield, Spencer, Springfield, Stoneham, Waltham and Worcester, and by the Malden and Melrose Gas Light Company throughout its territory in Malden, Melrose, Medford and Everett.

The Framingham Gas, Fuel and Power Company since its organization has made and sold a non-illuminating water gas, producing light in combination with an incandescent burner. In October, this company, acting under the provisions of section 51 of chapter 106, amended its charter so that it is now organized "for the purpose of manufacturing and selling gas for use in heating, cooking, chemical and mechanical or illuminating purposes, and for the sale of gas stoves, gas fixtures and gas engines." It began to distribute illuminating gas on December 1.

The Appendix to the report contains for the first time financial data respecting the Shelburne Falls Electric Light and Power Company, the electric lighting business of A. S. Morrison & Brothers in Braintree, and the supply of electric light in Randolph. The Shelburne Falls Electric Light and Power Company is not a corporation, but is the partnership name for the electric lighting business of Messrs. Charles H. Wilcox and Ernest J. Halligan of Shelburne Falls. The electric lighting supply in Randolph is owned and managed by Mr. Charles Doughty of that town. The principal supply of electric light for commercial purposes in the town of Braintree is from the plant owned by the town. Prior to the construction of the town plant, Messrs. A. S. Morrison & Brothers, manufacturers in the town, and certain associates, were engaged in the supply of electric light for their own dwellings and factories and to a few other persons. They have since continued in this supply and have somewhat increased the number of their consumers. The plant is owned by A. S. Morrison & Brothers and A. Hilliard, and

the business is conducted in the name of A. S. Morrison & Brothers, also as the Citizens' Electric Light Company.

The Taunton Electric Lighting Company has sold its plant and business to the city of Taunton, which began to operate it on July 1.

The town of Hudson took possession of the plant of the Hudson Electric Light Company on January 15.

The People's Gas and Electric Company of Stoneham early in the year took possession of the gas plants in Reading and Stoneham, which had been previously operated by trustees for its account. It has since supplied gas in both towns, but has received no general authority from the town of Reading to dig up the streets or to lay and maintain pipes therein. For the purpose of carrying on its business there it has used the distributing system constructed by its predecessor, the Citizens' Gas Light Company of Reading, South Reading and Stoneham.

The shareholders of the Westborough Electric Light and Power Company, a foreign corporation, having been organized as the Westborough Gas and Electric Company with a charter issued under the general laws of this Commonwealth, the latter company purchased the property and business of the former and has been engaged in the supply of electric light since February 17. All the corporations now engaged in the supply of gas or electric light in this State have Massachusetts charters.

The Massachusetts Pipe Line Gas Company, incorporated by chapter 537 of the Acts of 1896, organized on July 15, 1896, and fixed its capital stock at 10,000 shares, of the par value of \$100 each, but transacted no other business during that year.

By section 7 of its charter this company is authorized to sell gas to any gas company and to make a contract for such sale "for such term of years and on such conditions as may be mutually agreed upon," subject to certain limitations as to price. Acting under this power, the company has recently contracted with the Boston Gas Light Company, the Bay State Gas Company, the South Boston Gas Light Company, the Roxbury Gas Light Company, the Brookline Gas Light Company, the Dorchester Gas Light

Company and the Jamaica Plain Gas Light Company, for the term of fifty years in each case.

By the terms of these contracts, the Boston Gas Light Company is to purchase in equal daily proportions not less than 146,000,000 feet per year and the other companies named not less than 36,500,000 feet each per year, as soon as the Pipe Line Company is able to supply the same; it is further provided in these contracts that, as soon as the Pipe Line Company shall have command of gas in amounts sufficient to warrant it in notifying any of the companies named that it is prepared to supply such company with all the gas it may need in its business, it may give such notice, and at the expiration of ninety days thereafter the gas company shall buy and receive, deliverable at its holder, all the gas of the kind described which it can use directly or as a basis of finished enriched gas in its business. The gas to be provided by the Pipe Line Company is to be not less than twelve candle-power, purified in accordance with legal requirements, and capable of enrichment to a merchantable gas of twenty-five candle-power if for illuminating purposes, and if for fuel or power purposes is to have not less than five hundred and eighty British thermal units per thousand feet.

No provision has been made by the Pipe Line Company for manufacturing gas, and apparently it does not intend to carry on this branch of the business, since it has contracted to purchase from the New England Gas and Coke Company all the gas which it may need for a term of fifty years.

No issue of stock by the Massachusetts Pipe Line Company has been approved by the Board, and no request for such approval has yet been made.

The New England Gas and Coke Company is an unincorporated voluntary association, whose affairs are managed by a board of trustees and whose powers and purposes are defined in a declaration of trust dated Sept. 30, 1897. By the terms of this declaration the property of the company is divided into two hundred thousand shares, of the par value of fifty dollars each. Its property is to be held and its affairs managed by a board of trustees, who are empowered

to "employ the trust property . . . in manufacturing, buying, selling and dealing in coal, oil, coke, gas and all the products thereof, and in business similar thereto, including electrical business of all kinds." The trustees are also empowered "to buy any property" (including shares and bonds issued under the declaration of trust), "real and personal, and any rights, franchises, privileges or securities which the conduct of said business may, in their judgment, require, and may, in their judgment, tend to promote its successful prosecution and the interest of the shareholders, and to hold, use or sell the same, or any part thereof, at their discretion;" "to borrow money for the business or for the purchase of the property herein authorized, to give notes or other obligations therefor, and to pledge or mortgage all or any part of the trust property to secure such notes and obligations or any contract entered into in the course of the execution of this trust;" "to make a lease or leases of the trust property or any part thereof." Acting under these powers, the company has executed a mortgage or deed of trust to secure its bonds or certificates of indebtedness for the total amount of \$17,500,000 par value, being 17,500 obligations of \$1,000 each, to the Central Trust Company of New York. Thirty-five hundred of these obligations are not to be issued until other property is acquired, but 14,000 (\$14,000,000) are to be issued at once, for which the following properties are named in the mortgage as security: certain real estate in the city of Chelsea and town of Revere in this Commonwealth; a certain contract with the Dominion Coal Company; licenses from the Otto Coke and Chemical Company and the United Gas and Coke Company to use certain patent processes for the manufacture of gas and coke, including those known as the Otto-Hoffmann patents; Boston United Gas bonds, first series, of the par value of \$1,000,000; 18,500 shares of the capital stock of the Brookline Gas Light Company; 5,176 shares of the capital stock of the Dorchester Gas Light Company; 1,382 shares of the capital stock of the Jamaica Plain Gas Light Company; certificates of indebtedness of the Brookline Gas Light Company of the face value of \$1,615,000; all the right, title and interest of the New England Gas and Coke Company in and to the entire capital stock of

the Massachusetts Pipe Line Gas Company, with the right of subscription thereto, and the right to any and all increase of stock of said company hereafter issued.

The bonds referred to are dated Dec. 1, 1897, mature Dec. 1, 1937, and bear interest at the rate of five per cent. per annum.

The knowledge of these transactions has so recently come to the Board that it is difficult at this time to fully appreciate their importance and probable results or to properly characterize them. One purpose, however, would seem to be to offer to the public upwards of twenty-seven millions of new securities free from the restrictions and supervision imposed upon regularly incorporated companies engaged in a kindred business, and free particularly from the provisions of chapter 450 of the Acts of 1894, which prohibits gas companies from issuing stock or bonds except in such amounts "as may from time to time, upon investigation by the Board of Gas and Electric Light Commissioners, be deemed and be voted by them to be reasonably requisite for the purposes for which such stock or bonds has been authorized;" and chapter 476 of the Acts of 1894, which provides that "if a foreign corporation which owns or controls a majority of the capital stock of a domestic . . . gas light . . . corporation, shall hereafter issue stock, bonds or other evidences of indebtedness based upon and secured by the property, franchises or stock of such domestic corporation . . . the supreme judicial court sitting in equity may, at its discretion, dissolve such domestic corporation."

Attention is particularly called to these facts as constituting a notable evasion of existing laws passed for the mutual protection of the investor and consumer, with the suggestion that, if any check is to be imposed upon such a course on the part of a company assuming the performance of an important public service, or its repetition prevented, some additional legislation will be necessary.

BOSTON-BROOKLINE CONTRACT.

During the past year the attention of the Board has been called to a certain contract between the Boston Gas Light Company and the Brookline Gas Light Company, in which

it is provided that, for a term of twenty-five years from May 2, 1896, the Boston company shall buy of the Brookline annually such an amount of gas as will, together with the sales of the Brookline to other customers, enable that company "to pay from the proceeds of such total sales all expenses, including the expenses of manufacture, distribution, management, insurance, taxes and other assessments, maintenance, depreciation and other lawful claims and expenses, and interest at the rate of five per cent. per annum upon all bonds issued by the Brookline Company, interest at the rate of six per cent. per annum upon all promissory notes and other obligations of indebtedness then issued by the Brookline Company, interest at the rate of four per cent. per annum upon all promissory notes and other obligations of indebtedness thereafter issued by the Brookline Company, to raise funds for the extension of its manufacturing and distributing plant, and a dividend at the rate of ten per cent. per annum upon all capital stock then issued by the Brookline Company."

The price to be paid for this gas is to be the regular price charged by the Brookline to the majority of its consumers, but not to exceed one dollar per thousand cubic feet. The payments are to be made monthly, upon regular statements and estimates such as would be required to determine the amount necessary to fulfil the terms of the contract.

At the time this contract was made there was no reason to doubt the ability of the Boston Company to either manufacture all the gas needed by its own customers or purchase a sufficient amount for that purpose from the Bay State Gas Company at a much lower price than that named in the contract referred to. The Boston Company has purchased no gas under this contract, but, upon tender by the Brookline Company, has paid at sundry times during the year ending May 1, 1897, sums amounting to about \$67,000. The Brookline Company has thereby been enabled to pay from the treasury of the Boston Company, but not from its own earnings, interest upon all its outstanding liabilities and a dividend at the rate of ten per cent. on all its stock; securities which, although lawfully issued and representing probably the fair and necessary cost of the company's

legitimate operations, did not when taken together represent sufficient structural or commercial value to enable this Board, following the principles by which it has usually been governed and which have seemed to be in harmony with the purpose of existing legislation, to approve the conversion of the floating debt into either stock or bonds.*

The execution of this contract marked the close of nearly three years of competition between these companies and of the struggle of the Brookline Company to acquire a paying business within the territory of the Boston and Roxbury companies. The entrance of this company into Boston was made and the competition was begun under a written agreement with the city of Boston, ably prepared, and apparently containing every safeguard necessary to impose the losses which might accrue upon the promoters of the enterprise rather than on the public. The result, however, emphasizes the great difficulties surrounding agreements of this character, if not their utter futility to accomplish the purposes desired. The contract in question was made at a time when the Brookline Company had been unable to secure from its own business, in harmony with its original proposals, a fair return upon the necessary investment, and is a demonstration of the facilities which exist at the close of such contests for the protection of the investments which they make necessary. Involved as the Boston Company then was in complications imposed by events beyond its control, its management apparently regarded this contract, under the conditions which then existed, as for its interest in a choice of evils. The contract must be regarded as one of questionable public policy, unconscionable in its terms, and of such a character as under most conditions would be clearly contrary to the public interest and might be absolutely unlawful or fraudulent.

However substantial may be its technical defence, in the light of all the circumstances, the Board is of the opinion that the contract should be abrogated.

COMPULSORY SUPPLY.

Numerous complaints by persons desiring gas or electric light and unable to obtain it without accepting conditions

* See twelfth annual report of this Board, page 35, for decision on petition of Brookline Gas Light Company for an issue of additional stock.

which seemed to them unreasonable have been received during the year. These cases have been considered, but no formal hearings have been necessary for their satisfactory adjustment. The case of Berry and others against the Dorchester Gas Light Company, referred to in the last report, which was continued by consent of the petitioners upon the company's assurance that the supply would be given at an early date in 1897, has been dismissed upon a statement by the petitioners that the company had complied with their request.

SUNDRY APPEALS.

The appeals of the Bay State Gas Company, South Boston Gas Light Company, Roxury Gas Light Company and Boston Gas Light Company from an order of the board of aldermen of Boston, passed Dec. 3, 1894, in favor of the Brookline Gas Light Company, have been dismissed; the appeal of the Cottage City Gas and Electric Company from the decision of the board of selectmen of the town of Cottage City, granting permission to the Martha's Vineyard Electric Light and Power Company to erect poles and wires upon and along certain streets and avenues in Cottage City, has been sustained and the decision of the selectmen reversed and annulled,—all with the consent of the parties interested.

ROCKLAND PETITION.

This was a complaint by the selectmen of the town of Rockland, pursuant to a vote of the town relative to the price charged by the Electric Light and Power Company of Abington and Rockland for street lights.

The company was chartered in November, 1889, for the purpose of supplying light and power in the towns of Abington and Rockland. Early in 1892 it executed separate contracts for lighting the streets of both towns with arc and incandescent lights for a period of five years from their date. In 1893 the company began to supply the Rockland & Abington Street Railway Company with electric power under a contract which has not yet expired.

The company has been engaged in the supply of electricity for commercial lighting in both the towns named since 1891,

and in lighting the streets under the contracts referred to until their expiration in March.

The prices paid under the contracts were \$66 per annum for arc lights of nominal twelve hundred candle-power, and \$14 per annum for incandescent lights of nominal twenty-five candle-power. At the expiration of the contract 13 arcs and 171 incandescents were in use in Abington, and 19 arcs and 208 incandescents in Rockland. During the year these lights were operated upon an average of 25.8 nights per month and 5.04 hours per night.

Prior to the annual town meeting in March, at which action was to be taken relative to street lighting for the year 1897, the company addressed a communication to the authorities of both towns, in which it was claimed that the rates paid under the existing contracts were unremunerative, and therefore could not be continued, and a proposal was made to supply the same service at the rate of \$70 per year for each arc light and \$16 for each incandescent light.

The town of Abington and the company being unable to agree upon these terms, the lights in that town were discontinued by consent of the selectmen on April 13.

The town of Rockland, after receiving the majority and minority reports of a special committee appointed to investigate the subject of electric lighting, and after a discussion of the expediency of establishing a municipal plant, authorized a contract with the company at the prices proposed, and made an appropriation to carry the same into effect. When the proper officers of the town offered to make a contract at these prices, the company declined to contract for a less term than five years. The town, upon learning this, rescinded its former action, authorized a contract for a single year at the old price only, and instructed the selectmen, in case this was not accepted by the company, to appeal to this Board. The street lights were afterward continued in Rockland under a provisional agreement between the selectmen and the company.

A public hearing was given in Rockland, at which the company and the town were represented. At this hearing the facts before cited were not disputed, there was no claim by the company that the price proposed by it was too low

or that it desired to withdraw it, and there seemed to have been no change in the conditions surrounding the supply since the offer was made. It was therefore assumed, for the purposes of this case, that the price named by the company was not too low.

The contention of the town was not only that the prices named were too high, but that they ought not to be made conditional solely upon the execution of a long-term or five-year contract. Certain directors of the electric light company are also directors in the railway company, and this fact had induced a strong suspicion, which was manifested at the hearing, that the increase in price of lights might be part of an effort to favor the railway company at the expense of the town. No testimony was offered in support of this belief, and but little evidence in support of a lower rate than that offered by the company; but, in accordance with the request of the petitioners, the Board after the hearing made a careful study of the company's plant, its history and business, particularly the method of operating its plant at the station, the mutual relations of the different parts of its business and its dealings with the street railway company.

That the contracts of the lighting company with the railway company have imposed no additional burdens upon the towns in respect of the street lighting is so clear as to admit of no question. It is not difficult to see that a combination in one company of the supply of light to two towns of such large area and small population as the two named and of power to a street railway of moderate size may be of substantial advantage to both the railway company and the towns. This may be due, not only to a saving in the investment or capital charge and in the cost of labor, but also to the greater efficiency of the machinery used. Utilizing for the benefit of the towns the advantages which have accrued to this company from the varied character of its business, the rates offered for the street lighting promise no more than a moderate profit. For these reasons the prices proposed by the company did not, from any point of view, seem unfairly high.

It has not been the practice of the Board in cases of this kind to make a price conditional upon the execution of a

long-term contract. The Board has only seen its way clear to make prices upon the conditions existing at the time of the decision, such price to continue only until some change in these conditions makes necessary some further reduction or advance. The advantages of a long-term contract are obvious to the company, and, under certain conditions, may accrue to the town as well. Such contracts are not uncommon. It is very doubtful, however, if it is the duty of the Board to make a price conditional upon the execution of such a contract unless both parties desire it. In this case we understood that the town did not desire it but was opposed to it, and the Board attached to the price named no such condition. It was therefore

Voted, That the Board recommends that the price to be charged by the Electric Light and Power Company of Abington and Rockland for arc and incandescent street lights, operated substantially the same number of hours per month as heretofore, be \$70 per year for each arc light of nominal twelve hundred candle-power and \$16 per year for each incandescent light of nominal twenty-five candle-power.

APPROVAL OF NEW STOCK AND BONDS.

Fourteen applications for approval of issues of new stock or bonds have been decided during the year; one other has been continued, by request of the petitioner, for further hearing. In the cases decided the amount of securities asked for was \$1,783,000; the amount approved, \$1,400,500. In seven instances the full amount sought was approved. One petition, involving \$200,000, has been dismissed.

Following is a tabular statement of the amount of securities approved in the case of each of the companies, with the date of each decision: —

NAME.	Stock.	Bonds.	Date.
Westborough Electric,	\$25,000	—	Jan. 29.
Chicopee Gas,	75,000	\$60,000	Feb. 15.
People's Gas and Electric of Stoneham,	15,000	—	Feb. 18.
Edison of Boston,	500,000	—	Mar. 15.
Boston Electric,	—	190,000	April 12.
Greenfield Electric,	—	20,000	July 13.
Woburn Electric,	100,000	85,000	July 30.
Gardner Gas,	—	15,500	Aug. 25.
Cottage City Gas and Electric,	—	15,000	Aug. 25.
Boston Pneumatic Tube,	50,000	—	Aug. 26.
Cambridge Electric,	50,000	—	Sept. 14.
Malden Electric,	—	100,000	Nov. 12.
Worcester Electric,	100,000	—	Nov. 12.
Dorchester Gas,	—	—	Dec. 30.

PETITION OF THE WESTBOROUGH GAS AND ELECTRIC COMPANY.

This was an application by the Westborough Gas and Electric Company for approval of an issue of new capital stock to the amount of \$25,000.

This corporation was chartered Nov. 14, 1889, for the purpose of “manufacturing and selling gas for light, heat and fuel and all other lawful purposes; generating and furnishing electricity for light, heat and power, also owning and leasing such rights and property as may be necessary or convenient therefor.” It has never owned or operated a gas or electric light plant, but it appeared from the evidence at the hearing that it was the intention of the petitioner to use the proposed issue of stock for the purpose of purchasing the plant and property of the Westborough Electric Light and Power Company, which, since 1888, has been

engaged in the business of supplying electric light and power in the town of Westborough.

The last-named company is chartered under the laws of the state of Maine, and one purpose of this proceeding was to reorganize the company as a Massachusetts corporation.

The Board was satisfied that the fair structural value of the plant of the company then in operation, a schedule of which was filed with the petition and for the purchase of which new stock was to be issued, was greater than the issue proposed. The following was therefore adopted : —

On the application of the Westborough Gas and Electric Company for the approval of an issue of new stock to the amount of \$25,000, for the object named in said application, after public notice and hearing, it appearing that the amount of stock as prayed for is reasonably requisite for the purposes for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Westborough Gas and Electric Company of 250 shares of new capital stock of the par value of \$100 each, in conformity with all the requirements of law relating thereto, the said stock or the proceeds thereof to be applied to the purchase of all the property, real and personal, business, rights, credits, franchises, contracts and effects now belonging to the Westborough Electric Light and Power Company, subject to a mortgage for \$10,000 only, and to no other purpose.

PETITION OF THE CHICOPEE GAS LIGHT COMPANY.

This was an application by the Chicopee Gas Light Company for the approval of an issue of new capital stock to the amount of \$100,000 and bonds to the amount of \$75,000.

The petitioner did not own or operate a gas works. It was chartered on Dec. 14, 1896, for the purpose of making and selling gas in the city of Chicopee and the town of West Springfield. It appeared at the hearing that it was the purpose of the petitioner to use the proceeds of the stock and bonds named to purchase the gas plants and business of the companies now supplying gas in Chicopee Centre and Chicopee Falls, to combine, improve and greatly enlarge the manufacturing plants and to extend the distributing system substantially throughout the municipality.

The Chicopee Gas Company owned and operated a gas plant in what is known as Chicopee Centre, which, since about 1850 and until very recently, had been owned and operated by the Dwight Manufacturing Company or by a copartnership which it controlled. This plant was originally constructed chiefly for the supply of the extensive mills of the Dwight Company, and but little effort was made to extend its distributing system or develop its general business.

The plant at Chicopee Falls, which had been in operation for something more than twenty-five years, was owned by the Chicopee Manufacturing Company, was built primarily for the purpose of lighting that company's property, and was operated more as an incident to the other business of its owner than to a general supply of gas to the community.

Written contracts were executed and submitted to the Board which operated to effect a sale and delivery of both these properties to a trustee for the petitioner at prices which seemed to the Board, under all conditions, to be fair and reasonable, and a portion of the purchase money had been actually paid in cash under both agreements. A description of the proposed additions, alterations and improvements of the manufacturing plants of both these properties and a descriptive schedule of the new street mains which the petitioner intended to lay were submitted at the hearing, and some further indication of the company's plans and prospective methods was given.

It appeared from all the evidence to be the intention of the petitioner to develop the business of both plants fully in accord with the most approved modern methods, to extend its pipes to the limits of the municipality wherever there may be a reasonable prospect for the sale of gas, and to so enlarge and equip its manufacturing plant that it can readily produce two or three times the present output.

To accomplish these purposes in the manner described by the petition will probably require the full amount of securities hereinafter named. The following was therefore adopted :—

On the petition of the Chicopee Gas Light Company for the approval of an issue of new capital stock to the amount of

\$100,000 and of bonds to the amount of \$75,000 for the purpose of purchasing the existing gas plants in the city of Chicopee and for enlarging, improving and extending said plants, after public notice and hearing, it appearing that the purposes for which it is proposed to issue said stock and bonds are lawful, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of stock and bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Chicopee Gas Light Company of 750 shares of new capital stock of the par value of \$100 each and of bonds to the amount of \$60,000, bearing interest at a rate not exceeding six per cent. per annum, and payable as may be hereafter determined by the stockholders of said corporation, said bonds to be issued at not less than par and accrued interest, and said stock and bonds to be issued in conformity with all the requirements of law relating thereto, the proceeds thereof to be applied to the following purposes, and to no other, to wit: the proceeds of said stock to the amount of \$60,000 to the purchase, free and clear of all incumbrances, of all the property, real and personal, business, rights, franchises, contracts and effects of the Chicopee Gas Company, intending thereby to include the real estate now owned or used and occupied by said company, and excepting only its notes, bills and accounts receivable on Jan. 1, 1897; the proceeds of said stock to the amount of \$12,000 to the purchase, free and clear of all incumbrances, of the gas plant now owned by the Chicopee Manufacturing Company, situated in that part of the city of Chicopee known as Chicopee Falls, together with the business, rights, franchises, contracts and effects pertaining to said plant, excepting only the brick holders and the pipes and connections within the mill yard now in use for supplying the mill buildings of the said Chicopee Manufacturing Company; the proceeds of stock to the amount of \$3,000 and of bonds to the amount of \$15,000 to enlarging, altering and improving the manufacturing plants above described; the proceeds of bonds to the amount of \$45,000 to laying and extending street mains and services and purchasing and installing meters.

PETITION OF THE PEOPLE'S GAS AND ELECTRIC COMPANY
OF STONEHAM.

The People's Gas and Electric Company of Stoneham applied for the approval of an issue of capital stock to the amount of \$45,000.

This company was chartered Dec. 11, 1896, for the purpose of supplying gas and electricity in the towns of Stoneham and Reading. It did not own or operate a gas or electric light plant, but it appeared that it was the intention of the corporation to apply the proceeds of the proposed stock to the purchase of the property and business formerly of the Citizens' Gas Light Company of Reading, South Reading and Stoneham.

This company was incorporated in 1862 for the purpose of supplying gas in the towns of Reading, South Reading (now Wakefield) and Stoneham. It constructed its manufacturing plant in the town of Wakefield, laid its mains in all of the towns named, and continued to supply gas in these towns until, in August, 1894, it transferred all its property and business in Wakefield to that town. The gas mains in the towns of Reading and Stoneham were connected with the works in Wakefield, but there was no direct connection between the mains in the two towns.

In 1895 this Board approved an issue of bonds to the amount of \$45,000 to enable the company to construct gas works in the town of Stoneham, procure the land necessary therefor, extend its street mains in Stoneham and connect the new works with the mains in Reading. The works were built in Stoneham, but were never connected with the Reading mains. The gas sold in Reading was made at the works in Wakefield and sold to the Citizens' Company, by whom it was supplied to its customers in Reading. The bonds named were issued and secured by a mortgage of the company's property in Stoneham, and in February, 1896, the company placed upon the same property a second mortgage for the sum of \$32,300 maturing in one year to a trustee to secure notes then outstanding or which might be thereafter given in payment of existing debts and for the benefit of those creditors who might desire to avail themselves of such security. It appeared at the hearing that creditors representing debts to the amount of about \$17,000 accepted the provisions of this mortgage or deed of trust. In January or February, 1896, the company executed and delivered to William B. Littlefield of Lynn, Mass., a mortgage deed for \$5,000 upon its property in Reading, to secure a prom-

issory note for the same amount, payable in six months thereafter. Subsequently numerous attachments were placed upon the property in suits by creditors, upon one or more of which execution was obtained. In October the trustee named in the second mortgage was appointed receiver of the corporation. On November 28 the receiver made a sale of this property, subject to the mortgages above named and all other liens, including certain unpaid taxes.

It appeared at the hearing that the parties interested in the purchase were residents of Stoneham who had become incorporated under the name of the petitioner, and had already expended a considerable sum in the improvement of the plant and the discharge of liens thereon; the Board was further assured that, before the new corporation should take possession of the plant, or the proceeds of the stock hereinafter approved should be used for its purchase, the property should be freed from all liens of whatever nature, excepting only the two mortgages named in the order following.

The amount of the stock named in the order was based upon what seemed to the Board to be the fair structural value of the plant. The following was therefore adopted: —

On the application of the People's Gas and Electric Company of Stoneham for the approval of an issue of new capital stock to the amount of \$45,000 for the objects named in said application, after public notice and hearing and upon such further investigation as was deemed requisite, it appearing that the purposes for which it is proposed to issue said stock are lawful, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of stock is authorized, —

Ordered, That the Board hereby approves of the issue by the People's Gas and Electric Company, in conformity with all the requirements of law, of 150 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes, and to no other, to wit: 50 shares, or the proceeds thereof, to the payment and cancellation of a certain mortgage note given by the Citizens' Gas Light Company of Reading, South Reading and Stoneham to one Littlefield for the principal sum of \$5,000 and to the discharge of the mortgage securing said note; 100 shares, or the proceeds thereof, to the

purchase of all the property, real and personal, credits, contracts, leases and effects of every name, nature and description, formerly belonging to the Citizens' Gas Light Company of Reading, South Reading and Stoneham, and now held by a trustee for account of the purchaser or purchasers at a receiver's sale thereof, or however otherwise said trustee may be entitled, or for whomsoever such title may be held with all the additions and improvements made to or in said property by said trustee or others prior to the date hereof; the said property to be purchased free and clear of all incumbrances, excepting only a mortgage or deed of trust from the said Citizens' Gas Light Company to the United States Trust Company to secure the bonds of said Citizens' Company to the amount of \$45,000.

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

This was an application by the Edison Electric Illuminating Company of Boston for the approval of an issue of a sufficient number of shares of new capital stock to produce the sum of \$600,000.

By the provisions of chapter 227 of the Acts of the year 1892 authority was given the petitioner to issue capital stock of the par value of \$5,000,000, of which \$2,000,000 were subject to the approval of this Board. It appeared at the hearing that stock to the amount of \$3,420,000 had been issued or voted prior to June 30, 1896.

It further appeared that since June 30, 1896, the company had expended \$255,000 in new construction, and desired to make further additions and extensions which would probably involve the expenditure of \$525,000; and that it was intended to apply the proceeds of such stock as might be approved under this petition to the payment of obligations which had been incurred, or might thereafter be created on account of these expenditures. A particular schedule, showing the additions since June 30 and a description of those proposed, was submitted. An appraisal of the company's plant was made by competent experts selected by the Board.

In view of the sum already paid for the license, amounting to \$475,000 plus fifteen per cent. of the present issue, making in all \$550,000, and the termination of the principal

patents in a few years, the Board did not feel justified in capitalizing the remaining equity in the license account. Not taking into account this equity or the amount expended in free wiring, existing assets apparently lacked a parity with existing liabilities. The Board, however, thought itself warranted, in view of the large expenditure necessary for the extension of the plant to properly supply the public, to authorize the full amount asked for, but called attention to the importance of such a policy in the application of its earnings as would strengthen the assets of the company more rapidly than heretofore. No part of this stock is to be used in payment of any license or patent right whatever. For these reasons the following was adopted by the Board : —

On the petition of the Edison Electric Illuminating Company of Boston for the approval of an issue of new capital stock for the purpose of extending its plant and business, after public notice and hearing and an examination of the assets and liabilities of the company, it appearing that the purposes for which it is proposed to issue said stock are lawful, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of stock is authorized, —

Ordered, That the Board authorizes and approves of the issue by the Edison Electric Illuminating Company of Boston, in conformity with all the requirements of law relating thereto, of 5,000 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of the indebtedness of said corporation incurred for account of additions and extensions to the company's plant since June 30, 1896, and for the purchase of additional land, the construction of additional station buildings, the installation of new apparatus and the extension of its distributing system and to no other purpose.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further—

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$120 per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some

suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Herald" and the "Boston Daily Journal," newspapers published in said city of Boston.

PETITION OF THE BOSTON ELECTRIC LIGHT COMPANY.

This was an application by the Boston Electric Light Company for the approval of an issue of mortgage bonds to the amount of \$190,000, in addition to those heretofore issued.

It appeared at the hearing that the proposed bonds were a part of an issue voted by the corporation on Aug. 14, 1894, and that the proceeds of the new bonds were to be applied to the completion of the work of placing its wires underground, as required by chapter 454 of the Acts of 1894, and of constructing certain underground lines outside of the area named in said act. A descriptive schedule of this work was submitted at the hearing, and it appeared that its cost would considerably exceed the amount of bonds named in the petition. The following was therefore adopted:—

On the petition of the Boston Electric Light Company, by its president and treasurer thereunto duly authorized, for the approval of an issue of bonds to the amount of \$190,000, pursuant to the vote of the stockholders of said corporation on the fourteenth day of August, 1894, to run for a term of thirty years from the date thereof, for the purpose of paying the cost of certain underground lines, after public notice and hearing, it appearing that the purposes for which it is proposed to issue said bonds are lawful, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which said issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Boston Electric Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$190,000, in addition to those heretofore approved, payable in not exceeding thirty years from the date thereof and bearing interest at a rate not exceeding five per cent. per annum; the proceeds of said bonds, or so much thereof as may be necessary, to be applied to the payment of liabilities now or hereafter incurred for constructing underground conduits and placing therein the wires of said company.

PETITION OF THE GREENFIELD ELECTRIC LIGHT AND
POWER COMPANY.

The Greenfield Electric Light and Power Company applied for approval of an issue of bonds to the amount of \$25,000 for the enlargement and extension of its plant and the refunding of outstanding bonds.

It appeared at the hearing that it was the intention of the company to purchase additional land, construct new buildings and enlarge both its generating and distributing plants.

The company's bonds, issued in 1890 and now outstanding, amount to \$10,000.

Upon an examination of the existing plant and a consideration of the probable cost of the proposed improvements, it appeared that the present plant with the new construction already planned would together fairly represent the entire securities after the issue of those hereinafter approved. The following was therefore adopted:—

On the petition of the Greenfield Electric Light and Power Company for approval of an issue of bonds to the amount of \$25,000, for the purpose of refunding its outstanding bonds and enlarging and reconstructing its plant, after public notice and hearing and upon such further investigation as was deemed requisite, it appearing that the purposes for which it is proposed to issue said bonds are lawful, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Greenfield Electric Light and Power Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of bonds to an amount not exceeding \$20,000, payable in not exceeding twenty-five years from the date thereof and bearing interest at a rate not exceeding six per cent. per annum, said bonds, or the proceeds thereof, to be applied to the following purposes and to no other, to wit: bonds to the amount of \$10,000, or the proceeds thereof, or so much thereof as may be necessary, to the payment and cancellation of an equal amount of mortgage bonds of said company now outstanding; bonds to the amount of \$10,000, or the proceeds thereof, or so much thereof as the company may deem advisable, to the payment of obligations now or hereafter incurred for the purchase of land,

the erection of suitable buildings and the enlargement and extension of its generating and distributing plant.

PETITION OF THE WOBURN LIGHT, HEAT AND POWER COMPANY.

This was an application by the Woburn Light, Heat and Power Company for the approval of an issue of new capital stock of the par value of \$120,000 and of bonds to the amount of \$120,000, for the purpose of purchasing the plant and property of the Woburn Electric Light Company.

The petitioner was incorporated April 9, 1897, for the purpose of "producing and selling the electric current for heating, lighting and power, and for all other purposes for which electricity may be used, in the city of Woburn and in the adjacent towns of Stoneham and Winchester."

The Woburn Electric Light Company was chartered May 22, 1888, and since that date has carried on the business of supplying electric light and power in Woburn, Stoneham and Winchester.

In the year 1895 the Woburn Electric Light Company passed into the hands of receivers, and at the same time filed a voluntary petition in insolvency. At that time the company had outstanding capital stock of the par value of \$120,000, mortgage bonds for \$100,000 subject to a prior mortgage upon the real estate for \$34,500; claims were proven in the insolvency court to the amount of \$168,242. This amount of indebtedness was increased by overdue interest and unpaid taxes. Prior to the filing of this application the proceedings in insolvency were dismissed by consent of the parties thereto and the receivers were discharged. No sale of the property was made either by the receivers or the mortgagees.

The incorporators of the Woburn Light, Heat and Power Company are the holders of the bonds of the old company, of all, or nearly all, of its stock, and have assignments of the claims proven in the insolvency proceedings, which constitute about ninety-six per cent. of the outstanding claims so far as known. The evidence at the hearings was not entirely clear as to the amount expended by the incorpora-

tors of the new company in acquiring these securities, but the testimony showed that not far from \$185,000 had been expended for that purpose. Upon an examination of the property, the Board was satisfied that the cost to produce it would be about the same amount. The following was therefore adopted : —

On the petition of the Woburn Light, Heat and Power Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of capital stock of the par value of \$120,000 and of bonds to the amount of \$120,000, for the object named in said petition, after public notice and hearing, it appearing that the amount of stock and bonds hereinafter named is reasonably requisite for the purposes for which such issue of stock and bonds has been authorized, —

Ordered, That the Board hereby approves of the issue by the Woburn Light, Heat and Power Company, in conformity with all the requirements of law relating thereto, of 1,000 shares of new capital stock of the par value of \$100 each, and of first mortgage bonds to an amount not exceeding \$85,000, payable in not exceeding thirty years from the date thereof and bearing interest at a rate not exceeding five per cent. per annum; said capital stock and bonds, or the proceeds thereof, to be applied to the following purposes and to no other, to wit: to the purchase, free and clear of all incumbrances, of all the property, real and personal, business, rights, credits, franchises, contracts, leases and effects of every name, nature and description now belonging to the Woburn Electric Light Company.

PETITION OF THE GARDNER GAS, FUEL AND LIGHT COMPANY.

The Gardner Gas, Fuel and Light Company applied for the approval of mortgage bonds to the amount of \$18,000 for the purpose of completing payment of obligations incurred for the original purchase of the company's plant and for the enlargement and extension of the works.

This corporation was chartered in November, 1894. In that year, upon the company's petition and after a public hearing and examination of its proposed plant, the Board approved of an issue of capital stock of the par value of \$40,000, of which \$30,000 was to be used for the pur-

chase of the gas plant then in operation in the town of Gardner and \$10,000 for the enlargement and extension of the same.

From the evidence submitted at the hearing and an examination of the plant, it appeared that since the approval above referred to the company had issued 262 shares of stock of the par value of \$26,200, of which 175 shares or \$17,500 had been used for the purchase, subject to a mortgage of \$12,500, and 87 shares or \$8,700 had been issued for the purpose of enlarging and extending the plant. It also appeared that about \$12,000 had been expended for such additions. Prior to the present application the company reduced its authorized capital to 262 shares or \$26,200. The bonds sought for under the present petition are to be issued essentially for the purposes for which stock was originally approved by the Board, and in lieu of the issue of such stock. The following was therefore adopted : —

On the petition of the Gardner Gas, Fuel and Light Company, pursuant to chapter 450 of the Acts of the year 1894, for the approval of an issue of mortgage bonds to the amount of \$18,000, pursuant to a vote of the stockholders of said corporation on the eleventh day of May, 1897, for the purpose of completing the payment for the real estate and plant purchased by the company, and of paying the obligations incurred by the enlargement and extension of the works, after public notice and hearing, it appearing that such amount as is hereinafter approved is reasonably requisite for the purposes for which said issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Gardner Gas, Fuel and Light Company at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$15,000, payable in not exceeding twenty years from the date thereof and bearing interest at a rate not exceeding five per cent. per annum, all said bonds, or the proceeds thereof, or so much thereof as may be necessary, to be applied to the following purposes and to no others, to wit: bonds to the amount of \$12,500, or the proceeds thereof, to be applied to completing the payment for the real estate and plant purchased for the use of the company by the payment and cancellation of the mortgage now a lien

thereon; and bonds to the amount of \$3,000, or the proceeds thereof, to the payment of obligations heretofore incurred for the enlargement and extension of the company's plant.

PETITION OF THE COTTAGE CITY GAS AND ELECTRIC
LIGHT COMPANY.

This was an application by the Cottage City Gas and Electric Light Company for the approval of an issue of mortgage bonds to the amount of \$15,000 for the payment of the floating indebtedness of the company, and the cost of proposed additions to its plant and property.

From the evidence submitted at the hearing and an examination of the plant it appeared that nearly all of the floating debt of about \$7,800 had been incurred on account of additions to the company's plant, mainly for the purpose of enabling it to properly carry out a long term contract for street lighting.

The amount hereinafter named for expenditures not yet made seems ample for the additions and extensions proposed. None of the securities approved herein are to be issued for the purchase of supplies or the repair of the existing plant. The following was therefore adopted:—

On the petition of the Cottage City Gas and Electric Light Company, pursuant to the provisions of chapter 450 of the Acts of the year 1894, for the approval of an issue of bonds of the par value of \$15,000 for the purpose of paying the present floating debt of the company and the cost of proposed additions to its plant and property, after public notice and hearing, it appearing that the purposes for which it is proposed to issue said bonds are lawful, and that such amount as is hereinafter approved is reasonably requisite for the purpose for which said issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Cottage City Gas and Electric Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$15,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding six per cent. per annum, the proceeds of said bonds, or so much thereof as may be necessary, to be applied to the following purposes and to no other, to wit: bonds to the amount of \$7,500, or

the proceeds thereof, to the payment and discharge of the present floating indebtedness of the company; and bonds to the amount of \$7,500, or the proceeds thereof, or so much thereof as may be necessary to the payment of the cost of additions and extensions which may hereafter be made to the plant of said company, the same to be apportioned as follows: proceeds to the amount of \$5,000, or such part thereof as may be necessary, to the installation of an incandescent electric lighting plant; and proceeds to the amount of \$2,500, or such part thereof as may be necessary, for other additions to the company's present gas and electric lighting plant.

PETITION OF THE BOSTON PNEUMATIC TRANSIT COMPANY.

This was an application by the Boston Pneumatic Transit Company, a corporation regularly organized under the laws of this Commonwealth, for the approval of an issue of new capital stock of the par value of \$50,000.

This corporation was chartered July 3, 1896, and was organized for the purpose of transporting and delivering United States mail, messages and other packages by means of pneumatic power through underground pipes, and doing other things incidental thereto; also to acquire and dispose of the patents and patent rights pertaining to such business.

The petitioner received from the city of Boston the necessary privileges in the streets, and executed a contract with the city respecting the same. It had also contracts for the transportation of the mail from the central post-office to the Northern Railway Station, in the city of Boston, and for the construction of the plant necessary for that work.

It appeared from the evidence submitted that the stock named in the petition was to be issued for the purpose of constructing the plant necessary for carrying the mail as above referred to, and that the cost of such construction would probably equal the amount of stock hereinafter named. No part of the proposed capital is to be issued in payment for any patent rights. The following was therefore adopted:—

On the petition of the Boston Pneumatic Transit Company, pursuant to chapter 544 of the Acts of the year 1896 and chapter 450

of the Acts of the year 1894, for the approval of an issue of new capital stock of the par value of \$50,000, for the purpose of constructing the plant necessary to carry out certain provisions of its charter, after public notice and hearing, it appearing that the purposes for which it is proposed to issue said stock are lawful, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which said issue of stock is authorized, —

Ordered, That the Board hereby approves of the issue by the Boston Pneumatic Transit Company, in conformity with all the requirements of law relating thereto, of 500 shares of new capital stock of the par value of \$100 each, said capital stock, or the proceeds thereof, or so much thereof as may be necessary, to be applied to the cost of constructing and equipping such plant as may be necessary to enable said corporation to carry out its contract with the government of the United States for carrying the United States mail from the central post-office to the Northern Union Station in the city of Boston.

PETITION OF THE CAMBRIDGE ELECTRIC LIGHT COMPANY.

This was an application by the Cambridge Electric Light Company for the approval of an issue of new capital stock of the par value of \$100,000, for the purpose of paying its floating debt and enlarging and extending its plant.

It had outstanding at the date of the decision capital stock of the par value of \$200,000, bonds of \$200,000 and a floating debt represented by promissory notes of about \$70,000.

From an examination of the plant, after the usual public hearing upon the petition, it appeared that the stock and bonds outstanding somewhat exceeded its fair structural value. The company was chartered early in the year 1886. Since that time it has been continuously engaged in the supply of electric light and power to the city and citizens of Cambridge. During this period the newness of the art of electric lighting and its rapid progress have naturally and inevitably imposed upon the business, even when conducted with great skill and ability, abnormal depreciation, in many instances far exceeding any amount which could reasonably be recovered out of income. If the investment of capital in new enterprises which combine substantial advantages to the general public with the probability of great depreciation

through the advance of the particular art is to be encouraged, such depreciation must be treated as a proper charge to be made against income. It is as clearly a part of the cost of conducting the business as the expenditure for coal or labor. How rapidly or at what time in the company's history such losses should be made up is necessarily a complex question, the answer to which is dependent upon the conditions existing in individual cases and need not be determined under this petition. In every case the problem is to determine how and when it may be done with the least possible burden upon the public. The present floating debt of the petitioning company may fairly be said to represent that portion of the kind of loss described which the management has not heretofore been able to take out of income or has not been willing to impose as an additional burden upon the public.

The Board was unable to see how this debt could be represented in new stock without causing an undue development of capital. The volume of the company's business, present and prospective, will enable it to carry this debt in its present form until it can be gradually eliminated without unduly burdening either the company or the public.

A study of the plant and business disclosed an imperative demand for the extension of the plant to properly meet new demands and adequately serve the public. It was difficult to find in the company any source from which sufficient funds to meet the cost of such extension could be derived except through the issue of new capital stock. The amount hereinafter approved seemed, under all the conditions, to be adequate for the purpose. The following was therefore adopted: —

On the petition of the Cambridge Electric Light Company, pursuant to chapter 450 of the Acts of the year 1894, for the approval of an issue of new capital stock to the amount of \$100,000, for the purpose of paying its present floating debt and enlarging and extending its plant, after public notice and hearing, it being deemed by the Board that the issue of capital stock to the amount hereinafter named is reasonably requisite for the purpose for which said issue is authorized, as hereinafter specified, it is —

Ordered, That the Board hereby approves of the issue by the Cambridge Electric Light Company of 500 shares of new capital

stock of the par value of \$100 each, in conformity with all the requirements of law relating thereto, the proceeds of said stock, or of so much thereof as may be necessary, to be applied to the payment of obligations which may hereafter be incurred for the enlargement and extension of its plant, and to no other purpose.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of the year 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Herald" and the "Boston Daily Journal," newspapers published in the city of Boston.

Ordered, further, that the Board declines to approve an issue of stock for the payment of the present floating debt of the company.

PETITION OF THE MALDEN ELECTRIC COMPANY.

The Malden Electric Company applied for the approval of an issue of bonds to the amount of \$100,000.

The company had outstanding first mortgage bonds to the amount of \$100,000, issued Jan. 1, 1889, maturing in twenty years from that date, and redeemable at the option of the company after Jan. 1, 1894.

It appeared at the hearing that it was the purpose of the company, if the proposed issue of bonds was approved by the Board, to at once call in and pay the bonds outstanding. These bonds bear interest at six per cent.; the new bonds are to be at five per cent. The following was therefore adopted: —

On the petition of the Malden Electric Company for the approval of an issue of bonds to the amount of \$100,000, to run for not more than twenty years from the date thereof, for the purpose of refunding its outstanding mortgage bonds, after public notice and hearing, it appearing that the amount hereinafter approved is

reasonably requisite for the purposes for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Malden Electric Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of first mortgage bonds to an amount not exceeding \$100,000, payable in not exceeding twenty years from the date thereof and bearing interest at the rate of five per cent. per annum, said bonds, or the proceeds thereof, to be applied to the refunding and cancelling, bond for bond, of the first mortgage bonds of said company now outstanding, and to no other purpose.

PETITION OF THE WORCESTER ELECTRIC LIGHT COMPANY.

This was an application by the Worcester Electric Light Company for approval of an issue of new capital stock of the par value of \$100,000, for the purpose of paying and cancelling its mortgage bonds now outstanding and for the enlargement and extension of its plant.

This company is engaged in the supply of electricity for light and power in the city of Worcester. It had outstanding first mortgage bonds to the amount of \$100,000, bearing interest at five per cent., issued Feb. 9, 1892, and maturing on Jan. 1, 1912. According to the tenor of these bonds, they may now be called in and paid by the company after certain notice. The proceeds of these bonds when originally issued were applied to new construction.

From an examination of the plant, its fair structural value appeared to exceed the capital stock and bonds outstanding. The following was therefore adopted : —

On the petition of the Worcester Electric Light Company for the approval of an issue of new capital stock to the amount of \$100,000, for the object named in said application, after public notice and hearing and such further investigation as was deemed requisite, it appearing that the purposes for which it is proposed to issue said stock are lawful, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of stock is authorized, —

Ordered, That the Board hereby approves of the issue by the Worcester Electric Light Company, in conformity with all the requirements of law relating thereto, of 1,000 shares of new cap-

ital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes, and to no other, to wit: not more than \$100,000 of said proceeds to be applied to the payment and cancellation of the outstanding mortgage bonds of said company, and the remaining proceeds of said stock to be applied to the enlargement, extension and improvement of the company's plant.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$130 per share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Worcester, and that notice of such time and place of sale shall be published in the "Worcester Daily Spy," the "Worcester Daily Telegram," the "Worcester Evening Gazette," newspapers published in said city of Worcester, and in the "Boston Daily Advertiser," a newspaper published in the city of Boston.

PETITION OF THE DORCHESTER GAS LIGHT COMPANY.

This was an application by the Dorchester Gas Light Company for approval of an issue of 2,000 shares of capital stock of the par value of \$200,000, for the purpose of paying debts incurred on account of extensions of the company's distribution system and for further extensions of said system.

In January, 1896, the Board approved of the issue of new capital stock sufficient to produce, at the price then named, \$150,000 for a similar purpose. Of the stock so approved, 1,196 shares were issued at the price fixed in the order of the Board, and the proceeds were applied as therein required; that is to say, \$90,000 to the payment of the floating debt then existing on account of additions to its distributing plant and \$59,500 to extensions.

Extensions to the distributing system were made after that decision to the amount of about \$98,000, as appeared from the company's accounts, and of this cost about \$30,000

was apparently represented in its floating debt. The company submitted with the petition a schedule containing a statement of the mains which it desired to lay, with their locations. The cost of these, with the services and meters pertaining thereto, added to the debt already incurred for a similar purpose, would probably exceed the sum which might be realized from the amount of stock named in the petition.

The territory supplied by the company is being steadily developed, is rapidly increasing in population, and its reasonable demands will most likely require in the very near future the entire expenditure proposed. Taking the land at its probable market value, the stock outstanding does not exceed a fair valuation of the entire plant. Unless, then, the company has already assets available for the new construction proposed, all the stock asked for in the petition should be approved by the Board.

Included in the company's property are land and buildings in the Dorchester district of the city of Boston, formerly used by the petitioner for the manufacture of gas. Since July, 1889, these works have not been employed for that purpose. All gas sold by the petitioner has been purchased from either the Boston or Bay State Company, not under any written or time contract, but under such an arrangement as at any time might conveniently have been changed or altogether abandoned. There is good reason to regard such arrangement as of mutual advantage to the company and its consumers, since it has purchased at a less price than it was ever able to manufacture, and has been able to largely reduce the price to its consumers. To equip these works so as to manufacture, in accordance with approved modern methods, sufficient gas to supply its territory, would require a large outlay, and one entirely unnecessary in the present relation of this company to the other Boston companies. The longer the present method is continued, the more difficult and expensive becomes the problem of resuming manufacture. In view of these facts, it is unreasonable to expect that the company's interests will ever require the reopening of these works. The recent action of the corporation itself seems to be based upon this view. Since this petition was brought, and the hearing closed, it has executed a contract

with a new company, under which it agrees not to manufacture, but to purchase its gas for a term of fifty years.

The question then arises as to what disposition is to be made of the real estate above referred to, and as to what the public has a right to demand and require with respect to the proceeds, if the same be disposed of. Clearly, the interests of the company will sooner or later require that this property be sold. Indeed, it may well be doubted whether the company has a right to permanently retain real estate whose use it has abandoned, and which it has no intention to ever again use in the exercise of its charter powers. It is apparently within the power of the corporation to use the proceeds of such sale in any of three ways, — they may be distributed among the stockholders as a dividend, may be used to reduce the capital of the corporation, or may be applied to the construction of other works needed for the proper conduct of the business. With the small margin, if any, now existing between a fair valuation of the company's assets and the outstanding capital, the first method could not be followed without impairment of the stock. The second is presumably not intended, since all but twenty shares of the stock now outstanding have been deposited with a trustee as partial security for a loan which has forty years yet to run. The first method is clearly against the public interest, the second is wholly unlikely to be followed. Here, then, in the possession of the company are assets available for its needs, shown by an appraisal to be sufficient in amount to provide the funds for the greater portion of the work described in the company's petition. Under these conditions, the true public policy requires that the funds needed be provided out of such assets rather than by the issue of additional certificates of stock.

These propositions do not imply any necessity for the immediate sale of this property. Such a sale might, in fact, be much against the interest of the corporation; but they do imply that the policy of the company should be so arranged that when such sale occurs the proceeds should be used for other plant improvements or the payment of debts incurred for that purpose. There would seem to be no good reason

why the moneys now needed, up to at least the fair market value of this property, should not be raised without the issue of new capital stock, and any debt cancelled later from the sale of the property described. For these reasons the Board was obliged to withhold its approval of the new issue of stock.

It was therefore voted to dismiss the petition.

MUNICIPAL OWNERSHIP.

Official reports relative to action about a municipal gas or electric lighting plant have been received from 208 towns and cities. This number includes all those in which the population exceeds 1,500. Of these municipalities, 174 have taken no action during the year 1897.

The city of Beverly and the towns of Ayer, Canton, Dedham, Saugus and Sharon have considered the subject for the first time. During the year the town of Hudson and the city of Taunton have begun to manufacture and supply electric light for street and commercial purposes.

Pages 38 to 41 contain a tabular statement intended to show briefly the action taken within the State in relation to the municipal ownership of lighting plants prior to the year 1897. The pages following contain a carefully prepared history of town action upon this subject during the last calendar year. Later, in pages 56 to 65, inclusive, appear the financial and physical data compiled from the annual returns for the year ending June 30, 1897, and from correspondence with the managers of the plants.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1897.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Arlington, . . .	Dec. 29, 1894,	-	May 13, 1895,	Investigating committee report in 1895.
Belmont, . . .	March 2, 1896,	Aug. 20, 1896,	-	Plant for electric street lighting only, started Oct. 15, 1892. Commercial plant completed October, 1894.
Braintree, . . .	Aug. 25, 1891,	Oct. 29, 1891,	-	Proposition rejected by the voters at annual election in December, 1893.
Brockton, ¹ . . .	Dec. 30, 1892,	Nov. 9, 1893,	-	Adverse committee report accepted in 1891.
Brookline, . . .	-	-	-	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896.
Cambridge, ¹ . . .	Nov. 23, 1893,	{ Dec. 12, 1894, }	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; No, 182.
Chicopee, ¹ . . .	Nov. 30, 1891,	{ Dec. 31, 1895, }	-	Began to operate plant in May, 1896.
Concord, . . .	March 30, 1896,	-	-	Under special act. Plant for electric street lighting only, started Jan 2, 1889. Plant for commercial lighting built in 1896.
Danvers, . . .	-	-	-	Investigating committee appointed, 1892. No report.
East Bridgewater, . . .	-	-	-	Adverse committee report adopted Nov. 27, 1894.
Everett, . . .	March 1, 1892, ²	{ March 18, 1893, }	Jan. 26, 1892, ² }	Adverse committee report in 1895.
Fall River, ¹ . . .	-	{ Jan. 9, 1894, }	-	Adverse committee report adopted Oct. 5, 1891.
Framingham, . . .	-	-	-	Investigating committee, 1891.
Haverhill, ¹ . . .	Dec. 8, 1892,	-	Dec. 30, 1891,	-

Hingham,	.	.	March 13, 1893,	July	26, 1893,	-	Investigating committees, 1891 and 1892. Electric distributing plant purchased from Weymouth Company. Current bought from that company.
Holyoke, ¹	.	.	Dec. 15, 1896,	-	-	-	
Hudson,	.	.	July 1, 1891,	Sept.	2, 1891,	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town compelled by decree of court (1896) to take plant of existing company.
Hull,	.	.	June 28, 1894,	Oct.	6, 1894,	-	Plant of local company bought Oct. 15, 1894.
Lawrence, ¹	.	.	-	-	-	-	Investigating committee appointed, 1893.
Lexington,	.	.	-	-	-	-	Investigating committee appointed, 1893.
Malden, ¹	.	.	-	-	-	-	Proposition for investigating committee lost Oct. 15, 1891.
Manchester,	.	.	-	-	-	-	Investigating committee appointed, 1893. Report made with no recommendations.
Marblehead,	.	.	June 22, 1891,	June	15, 1892,	-	Plant constructed in 1894.
Medford, ¹	.	.	April 15, 1893,	April	30, 1894,	-	Investigating committee appointed in 1893 and in 1895.
Melrose,	.	.	June 8, 1891,	March	21, 1892,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen,	.	.	-	-	-	-	Voted to pass over article in warrant, 1891. Investigating committee appointed, 1895.
Middleborough,	.	.	March 25, 1893,	Oct.	28, 1893,	-	Combined gas and electric plant purchased of local company.
Needham,	.	.	March 7, 1892,	May	31, 1892,	-	Electric distributing plant for street lighting only constructed, 1893.
New Bedford, ¹	.	.	-	-	-	-	Unfavorable committee report accepted Sept. 11, 1890.

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1897 — Concluded.

Votes favorable to Acceptance of the Municipal Ownership Act.			Votes against the Acceptance of the Municipal Ownership Act.		Remarks.
Newton, ¹	Dec.	4, 1893,	-	-	Three years' contract with local company made in 1894.
North Attleborough,	June	30, 1891,	April 16, 1892,	-	Plant built in 1894.
Norwood,	June	-	-	-	Favorable committee report tabled April 19, 1892.
Peabody,	June	18, 1891,	Aug. 20, 1891,	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Plymouth,	Oct.	2, 1891,	March 7, 1892,	-	Investigating committee appointed 1891.
Reading,	Oct.	-	-	-	Construction of plant begun in 1894.
Rockland,	-	-	-	-	Investigation by committee authorized, 1896.
Spencer,	-	-	-	Oct. 6, 1891,	No further action proposed.
Springfield,	-	-	-	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Adverse report from investigating committee, 1893.
Stonham,	June	29, 1893,	-	-	Five years' contract made with local company in 1894.
Stoughton,	April	12, 1892,	{ June 16, 1892, } { June 29, 1893, }	-	Subject considered in 1894, but action postponed indefinitely.
Taunton, ¹	Dec.	14, 1895,	Nov. 2, 1896,	-	Schedule of gas and electric property filed by company. Action of 1892 thought to be ineffective
Wakefield,	July	9, 1891,	Aug. 15, 1892,	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701.
Waltham, ¹	Dec.	23, 1895,	-	Dec. 28, 1896,	Plant of local company taken in 1894, under decree of court.

Wellesley, . . .	March 7, 1892,	June 8, 1892,	-	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892.
West Springfield, .	Sept. 10, 1895,	April 6, 1896,	-	Subject indefinitely postponed, March 4, 1889.
Weymouth, . . .	-	-	-	-
Whitman, . . .	Dec. 30, 1891,	{	July 13, 1892,	-
Winchester, . . .	March 6, 1893,		June 27, 1896,	-
Woburn, ¹ . . .	Dec. 31, 1892,	June 22, 1893,	-	Investigating committee appointed, 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
		Nov. 14, 1893,	-	-

¹ The votes stated were passed by the city council.

The town of *Ayer*, at a special meeting on November 15, voted "that it is expedient for the town of Ayer to exercise the authority conferred in section 1 of chapter 370 of the Acts of the Legislature of Massachusetts for the year 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas and electricity', and amendments thereto." The vote was 62 yes, 10 no.

In the suit against the town of *Belmont* by the Somerville Electric Light Company, begun in 1896, to compel the town to take and pay for the portion of the company's plant within the town, special commissioners have been appointed "to adjudicate what property . . . shall be purchased by the town . . . and what the price, time and other conditions of the sale and delivery shall be." The commission has concluded its hearings, but has made no report.

In the city of *Beverly* a joint standing committee of the city council, on fuel and street lighting, in April were directed to investigate and report upon the subject of municipal lighting, and were particularly instructed to report "whether it is expedient for the city to establish a municipal gas and electric plant, and purchase, construct, lease or maintain within the limits of the city one or more plants for the manufacture, generation, distribution or sale of gas or electricity for furnishing light for municipal use and for the use of its inhabitants." This committee reported on December 16 that, "owing to the large amount of money that the city would necessarily have to pay for the purchase of the Beverly Gas and Electric Company and the large depreciation in electric supplies, your committee are of the opinion that it is not practical at the present time to enter into such an undertaking." This report was referred by concurrent action to the city government for 1898.

In the town of *Canton*, at the annual meeting on March 18 it was voted "that a committee of five be appointed, to consider the advisability of purchasing an electric light plant for street lighting, distributing and business purposes, to report at some special or adjourned town meeting." The committee was appointed, but no further action has been taken.

In the city of *Chicopee* \$2,500 has been appropriated during the year for electric light extension.

The town of *Concord*, at a meeting held March 29, upon the question, "Is it expedient for the town to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, said chapter being 'An Act to enable cities and towns to manufacture and distribute gas and electricity,'" voted, yes, 233; no, 43.

In the town of *Danvers*, at the adjourned annual meeting, on March 3, it was voted "that the premium received from the electric loan bonds, amounting to \$570.90, and \$200 to be raised from taxation this year, be appropriated for the electric loan sinking fund." At a further adjourned session of the same meeting, on March 23, it was voted "that the sum of \$4,000 be appropriated to the payment of bids contracted for the extension of the plant, and that a note for the above sum be issued, payable in twenty years, with interest not to exceed four per cent.;" also, "that \$1,500 be appropriated to meet the expense of placing the new lamps." At a special meeting, on June 21, it was voted "that \$1,000 be appropriated for the purpose of extending the electric light plant." On this question the vote was 146 yes, 29 no.

The town of *Dedham*, at an adjournment of the annual meeting, on April 20, voted "to appoint a committee of five, to consider the expediency and cost for the town of Dedham to exercise the authority conferred by the Acts of 1891, chapter 370, section 1, and all acts amendatory thereto, by the construction, purchase, leasing, use or maintaining by the town within its limits of a plant for the manufacture and distribution of gas or electricity for furnishing light for town use and for the use of such of its inhabitants as may require and pay for the same, said committee to report at some future meeting." Such committee was appointed, but has made no report.

In the town of *Hingham*, \$775 was appropriated for specific additions to the plant, and the municipal light board was authorized to use so much of the income from the commercial lighting as might be needed for necessary construction connected with the maintenance and operation of the plant.

In the city of *Holyoke*, on January 5, the following order was unanimously adopted by the full board:—

Ordered, That it is expedient for the city of Holyoke to exercise the authority conferred upon cities and towns by chapter 370 of the Acts of the Legislature of the year 1891 and by acts amendatory thereof and supplementary thereto, and by section 1 of said chapter relative to the construction, purchase, leasing or establishment and the maintenance within the limits of the city of Holyoke of a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of the inhabitants of the city as may require and pay for the same, as provided in said chapter; *ordered*, further, that, in the opinion of the city council, the city of Holyoke ought to construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture or distribution of electricity for furnishing light as aforesaid.

This order was approved by the mayor. On January 19 a committee of five was appointed, "to investigate the matter of municipal electric lighting, and ascertain as soon as possible the cost of maintaining a plant for such purpose and report to the board as early as possible." This committee on December 6 reported that, "from information we have received from various municipalities, we find that it would be a good saving of twenty-five per cent. to the city of Holyoke if it owned and operated its own electric plant. A first-class plant to answer the purpose of lighting our streets in proper condition with two thousand candle-power would cost the city about \$75,000;" that, "if the city could build its own plant . . . at the expiration of five years the city would own its own plant free of debt and would be a source of revenue to our city treasury and would naturally reduce taxation. . . . If the people of the city vote to own and operate their plant, the law compels them to purchase from the Holyoke Water Power Company their gas and electric plants, provided that the company wants to sell." The report contained no recommendation. It was then voted "that the question of municipal lighting be embodied in the call for the annual city election, December 14, 1897, and that said question be submitted to the voters on said December 14." At the municipal election held on December 14, the following question was submitted to the voters: "Shall the order 'That it is expedient for the city of Holyoke to

exercise the authority conferred upon cities and towns by chapter 370 of the Acts of 1891, or by acts amendatory thereof or supplementary thereto, and by section 1 of said chapter relative to the construction, purchase, leasing or establishment and the maintenance within the limits of the city of Holyoke of a plant for the manufacture or distribution of electricity for furnishing light for municipal use or for the use of such of the inhabitants of the city as may require and pay for the same, as provided in said chapter; also that, in the opinion of the city council, the city of Holyoke ought to construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture or distribution of electricity for furnishing light, as aforesaid' be ratified?" The result of the ballot on said question, as canvassed and declared by the board of aldermen, was as follows: whole number of ballots cast, 5,787; yes, 2,540; no, 1,735; blanks, 1,512.

In the town of *Hudson*, on January 4, the committee appointed December 21, made a report which was recommended with instructions to further investigate and report at the next annual meeting. It was also voted "that the committee take into consideration the question of the town's future need of a sewage pumping station in connection with the location of the electric light plant, and that they report on all matters pertaining to the establishment and operation of an electric light plant." Two hundred dollars was appropriated for the use of the committee. Pursuant to the order of the court, the town took possession of the plant of the Hudson Electric Light Company on January 15, and operated this until the construction of its new plant. On April 5, at an adjournment of the annual town meeting, this committee reported that to combine the electric light station with the sewage pumping station "would be the most feasible plan for the town to adopt;" that they had taken measures to obtain offers for the purchase of the town's present plant, but had been unable to obtain any; that they had negotiated with the Marlborough Electric Light Company, which had made certain propositions under which the committee estimated the annual cost of lighting the streets an average of twenty-two nights per month and six hours per night, with

19 1,200 candle-power arcs and 100 25 candle-power incandescents would be \$6,041, and that the new construction necessary therefor would cost the town \$7,556; that under the propositions referred to commercial lights would have to be sold at little or no profit. The committee recommended that "the town establish an electric plant near the proposed location for the sewage pumping station, and to which said station can be removed." At a session of the annual meeting on June 29, it was voted that the municipal light board previously chosen "be authorized and directed to cause to be constructed and maintained on behalf of the town a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of the inhabitants of the town as may require and pay for the same." It was also voted "that, to raise money to pay the cost of constructing said plant, the town treasurer be, and he hereby is, authorized and directed to issue the notes of the town to the amount of \$17,000, in denominations of \$1,000 each, bearing interest at four per cent. per annum, payable semi-annually on July 1 and January 1 of each year, said notes to . . . bear date July 1, 1897, and to be payable one each year, on July 1 of each year, commencing with the year 1911." The new plant was put in operation on August 8.

The schedule of rates charged by the town of *Hull* and the regulations applicable to the same will appear from the following notice published by the management:—

Lights by Contract.

Sixteen candle-power lamps, from 1 to 75 in number, 93 cents each per month.

Sixteen candle-power lamps, from 75 to 300 in number, 87 cents each per month.

Sixteen candle-power lamps, from 300 to 500 in number, 81 cents each per month.

Sixteen candle-power lamps, 500 or over in number, 75 cents each per month.

These prices are for lights burning not later than twelve o'clock. And such of these lights as are in dining-rooms, kitchens, etc., must be shut off as soon as such places are not needed; i.e., it is not supposed that the total number of lamps will be used until

twelve o'clock, and if the total number are run up to that time, an extra charge will be made. Lights burning all night in halls, etc., will be charged for at \$1 each per month over the regular price.

Summer meter rates will be $.01\frac{1}{4}$ for 16 candle-power lamps per hour, or .25 per one thousand watts, with the following exceptions: any meter contract requiring a 75-light meter or larger, the rate will be .0093 cents per hour, per 16 candle-power lamp, provided that the customer guarantees a total lighting bill for the season, after all discounts are given, on a 75-light meter, of \$75; on a 100-light meter, \$84; on a 150-light meter, \$122; and for larger sizes limits will be given on application. If these amounts are not guaranteed, then the rate of $1\frac{1}{4}$ cents per lamp hour will apply.

Lights by contract for the entire year will be $.68\frac{3}{4}$ for 16 candle-power lamp per month until twelve o'clock. After twelve o'clock in summer extra will be charged. Yearly meter rates will be .0093 c. per hour, or .1875 c. per one thousand watts.

Meter rents will be charged in all cases.

A service fee of \$10 will be required of each customer, which must be sent with contract signed in advance as a notice to the lighting department to make connection, which will not be made without said fee. This deposit will be applied to payment of lighting bills, and as the bills for lighting accrue, a credited bill for proportionate amount of deposit will be sent customer.

On all bills paid on or before the 10th of each month a discount of 20 per cent. will be given, and such discount can be deducted in remitting on or before that date.

In the city of *Lawrence*, the common council on April 21, and the aldermen on May 10, created a joint committee of seven, "to consider the matter of municipal lighting under authority of the act passed by the Massachusetts Legislature." No report has been made by this committee.

In the town of *Marblehead*, in addition to the \$1,500 annually available under the standing order for construction, \$500 was appropriated by the town at a meeting on March 23.

In the city of *Medford*, the "commission on municipal lighting," established by an order approved Dec. 12, 1895, for the purpose of investigating the advisability of establishing a municipal lighting plant, and continued in its powers by an order approved Dec. 30, 1896, reported, on Nov. 2, 1897, to the effect that the commission was, "of the undivided opinion that the establishment of a municipal electric

lighting plant would be not only of advantage, but of profit, to the city ;" that, " in face of the present high tax rate, it would be unwise to urge the establishment at this time of a service which would naturally call for a large and immediate outlay ;" and asked for further time before presenting its final report. By an order approved December 7 this commission was " continued in authority beyond the present year, and its powers, duties and personality, regardless of its being in whole or part composed of members of present or future city councils, shall continue through the municipal year of 1898, and until a final report is received therefrom and accepted by the city council."

In the town of *Methuen*, on September 25, under an article in the warrant, to see if the town would vote it expedient " to exercise the authority conferred in section 1 of chapter 370, Acts of 1891," and to see if the town would vote " to establish a better system of lighting," it was voted, after discussion, to refer the subject to the next annual town meeting, and a committee was appointed to consider the subject and report at that time.

In *Middleborough*, on March 1, 1897, a committee of five was appointed, to meet with the municipal light commissioners and " consult as to the matter of a reduction of arc or other lights, and as to any changes of such lights, and also as to the reduction in the time of running such lights, and also as to any matters relating to domestic or commercial lighting that may be of interest to the town ; and, moreover, as to anything concerning the operation and running of the lighting plant that does not conflict with the legislative enactment." On March 27 this committee made a partial report, which was recommitted, with instructions " to make a full and careful investigation relating to the purchase, management, maintenance and operation of our municipal lighting plant from the time of its purchase by the town to the present time, examine into its financial transactions, sales, purchases, receipts and expenditures of every kind and description during the said period, inquire into the most economical manner of operating the same, ascertain if by its present method of management the town is liable for violating any law of the Commonwealth." This committee was authorized to make

full examination of all the books and papers connected with the department, and "to employ counsel, expert accountants and electricians at the expense of the town, if they deem such service necessary." On April 24 the report of this committee was accepted and placed on file. After describing the plant and giving its financial history under town ownership, it made certain recommendations, including the following: the placing of all installations of over four incandescent lights upon meter, and the charging of a monthly meter rental; the employment of a competent electrical engineer; a better system of keeping the accounts; a reduction in the cost of labor; and the installation of meters for measuring the output of both gas and electricity. June 9, the municipal light board was instructed "to discontinue any incandescent street lamps, and to maintain the system of arc lighting throughout the town to the number of not over fifty lights, or as many as the power at the electric station will allow."

In the town of *Natick*, in the warrant for the annual town meeting was the following article: "To see if the town will vote to purchase the electric light plant belonging to the Natick Gas and Electric Company, for the purpose of furnishing light for municipal use and for such of its inhabitants as may require and pay for the same, and to take all proper steps necessary to carry out the same as provided by chapter 370 of the Acts of 1891, and all other acts additional thereto, or otherwise act thereon." At an adjournment of that meeting, held on April 7, it was voted to pass over this article.

The town of *Needham*, on April 1, under an article in the warrant, "to see what action the town will take in regard to anticipating the payment of its electric light bonds," voted "that the selectmen and treasurer be authorized, and they are hereby authorized, to anticipate the payment of the electric light bonds as soon as possible, the same to be paid from the school fund now in the possession of the town." When these bonds were issued, they were taken by the town authorities for the benefit of the "school fund," money to that amount being taken from the school fund and used for the construction of the plant. It appears from the affidavit of the selectmen and treasurer that, pursuant to said vote, "said bonds were cancelled by burning in the stove in the

selectmen's room on the twelfth day of November, 1897." On July 22, \$200 was appropriated for the extension of the lighting system on certain streets.

In the city of *New Bedford*, under date of May 27, an order was passed by the city council that the committee on street lights "investigate as to the feasibility, cost and necessary data pertaining to the city's establishing an electric plant, or any other kind of an electric lighting plant for the exclusive use of the city." This committee has not yet reported.

In the city of *Newton*, on January 4, the following resolve was passed: "That, in the opinion of the city council of the city of Newton, the public convenience and necessity require that the city should be authorized to erect, maintain and operate a municipal lighting plant for the lighting of streets, ways, parks, places and buildings of the city; and His Honor the Mayor be, and is hereby, authorized to petition the Legislature for an act granting the city authority to establish said plant as herein indicated." No action has since been taken, and no report has been made to either branch of the city council relative to the subject matter of this resolve.

At the adjourned annual town meeting in *Peabody*, on April 5, \$1,500 was appropriated for incandescent construction work and \$400 for arc light extension. At a special meeting, on October 15, \$2,000 was appropriated for the purpose of extending the incandescent lighting wires in certain streets.

In the town of *Reading*, at the annual meeting, on March 1, \$2,500 was appropriated "for construction and extension of the municipal light and power plant for the year ending Dec. 31, 1897."

The committee appointed by the town of *Rockland*, in March, 1895, presented majority and minority reports at the annual meeting in 1897. The majority say: "We think it the business of the town to do this work, whether it is profitable or not, and we shall advise the town to take immediate action looking toward the establishment of a town plant. . . . We recommend that the town make no contract for over one year's duration, and that they take immediate

action toward the establishment of a municipal plant." A minority report estimated the cost of establishing a plant at not less than \$54,700 and the net expense of operating about \$3,500 more than the amount paid by the town for street lights, and opposed the establishment of such plant. No action was taken toward a town plant.

At a meeting on March 8, the town of *Saugus*, under an article "to see if the town will appoint a committee of five citizens to look into the advisability of a town electric lighting plant and report at a future meeting, or to see what action the town will take in the matter," voted "that the subject of the advisability of a town electric lighting plant be referred to a committee of five," which was appointed. On August 23 this committee made a report of progress, which was accepted.

The town of *Sharon*, at the annual town meeting, March 1, under an article in the warrant, "to see if the town will vote to establish an electric plant for street lighting and for lighting residences and business houses, lights to be incandescents 32 candle-power," voted "that a committee be appointed to take the whole matter into consideration, and report at the next annual meeting."

In the city of *Somerville*, under an order dated July 14, 1897, a joint special committee of the city council was appointed "to consider and report upon the expediency of the exercise by the city of the authority conferred in section 1 of chapter 370 of the Acts of the year 1891, so far as the same relates to the construction, purchase, lease or establishment and maintenance of one or more plants for the manufacture and distribution of electricity." The committee reported on December 22, and unanimously recommended "that the city council vote that it is expedient to exercise the authority conferred by chapter 370 of the Acts of 1891, and by other acts amendatory thereto."

Action was taken on December 29 upon the following:—

Resolved, That it is expedient that the city of *Somerville* shall exercise the authority conferred in section 1 of chapter 370 of the Acts of the General Court of Massachusetts of the year 1891, entitled "An Act to enable cities and towns to manufacture and

distribute gas and electricity by the construction, purchase, lease or establishment and maintenance of one or more plants for the manufacture and distribution of electricity, as therein set forth."

The vote in the common council was : yes, 7 ; no, 8 ; in the board of aldermen : yes, 5 ; no, 3 ; and the resolve was declared lost.

By decree of the supreme judicial court, on May 13, the city of *Taunton* was required to purchase and receive the plant of the Taunton Electric Lighting Company, the same to be transferred and delivered free and clear from any mortgage or lien, and the city to pay therefor the sum of \$125,000. The transfer and delivery of said plant and the payment of the price therefor to be made on Monday, Aug. 2, 1897, or at the option of the city on July 1. On May 27, for the purpose of paying for this plant and property, the sum of \$125,000 was appropriated and an issue of bonds to that amount was authorized, to be dated June 1, 1897, to be due and payable June 1, 1927, with interest at the rate of four per cent. per annum, said bonds to be of the denomination of one thousand dollars or any multiple thereof, and the principal and interest to be payable at bank in Boston or the city treasury in Taunton. The city took possession of the plant and began to operate it on July 1. On September 9 the sum of \$7,500 was appropriated for additions and extensions, and, to provide means for the payment of said appropriation, an issue of bonds was authorized to the amount of \$7,500, to be dated June 1, 1897, and to be due and payable June 1, 1917, with interest at the rate of four per cent. per annum. Sinking funds were established for both bond issues described, and it was ordered that a sum be annually contributed thereto to be raised by taxation or otherwise, sufficient in its accumulation or investment to pay the bonds at maturity. On November 23 \$3,400 was appropriated for new construction, the same being transferred from the appropriation for street lights.

At a meeting in the town of *Wakefield*, on April 5, the recommendation of the finance committee that \$500 be appropriated for electric extensions and \$1,000 for gas main

extensions was rejected. On November 15 it was voted "to appropriate \$1,000 for the purpose of extending the incandescent lighting system, when applicants furnish the required guarantee and the purchase of meters and transformers."

In the city of *Waltham*, on January 11, the report of the special committee on municipal lighting, recommending "that the matter of authorizing the mayor to request the local company to file a schedule of its property be referred to the next board of aldermen," which, on Dec. 28, 1896, was referred to the next board of aldermen, was presented to that board and was laid upon the table.

In the town of *West Springfield*, at a meeting on April 5, the following question was submitted: "Is it expedient for the town to construct, purchase or establish and maintain within its limits one or more plants for the manufacture and distribution of gas or electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same and for such other purposes as are allowed by law, in accordance with the provisions of chapter 370 of the Acts of the year 1891, and amendments thereto?" On this proposition the vote was: yes, 573; no, 131; blanks, 299.

At the annual town meeting, on March 8, in the town of *Westfield*, upon the proposition, "Shall the town of Westfield exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, entitled 'An Act to enable cities and towns to manufacture and distribute gas or electricity?'" the vote was: yes, 1,466; no, 219; blanks, 309.

ACCOUNTS AND RETURNS.

By chapter 370 of the Acts of 1891, commonly known as the "municipal ownership law," towns and cities undertaking the supply of gas or electricity were required to keep their accounts and make annual returns according to a form prescribed by this Board. In accordance with this statute, regulations about the accounts and a form of annual return were adopted and published.

Although these were designed to ascertain and preserve for the benefit of the towns and the public generally merely

those facts which are needed for the successful conduct of any business and a proper understanding of its operations, they differed so radically from the usual methods of keeping town accounts that their complete adoption by the towns has been retarded through the failure of the local management in certain instances to fully comprehend them and appreciate their importance.

During the past year all these plants have been visited by the Board, their accounts and all data obtainable from the various town officers carefully scrutinized, with the active assistance and co-operation of the local managers and accountants, who have readily acquiesced in the adoption of the methods prescribed by the Board as the same were fully explained to and understood by them; so that the last annual returns have the approval of both this Board and the local management, and the Board is able for the first time to present in the body of this report and in Appendix B abstracts from the financial and other data in the returns, with confidence that they exhibit with substantial accuracy the important facts about the plant and its operation.

In Appendix B will be found, under date of June 30, 1897, the separate balance sheets, profit and loss and manufacturing accounts as taken from the annual returns of the different municipalities. In these balance sheets the various plant assets represent the actual expenditure for these items, less depreciation charges, and the item of "cash or town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations; that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations and overdrafts" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptance of the

term, they belong in any proper system of accounting upon the same side of the ledger as bonds and notes outstanding, and in the returns are for convenience grouped with them under the same designation. The item of "depreciation" in the profit and loss accounts represents a charge of five per cent. upon the cost of the plant as shown by the accounts, except in certain cases where the local management have thought it advisable to make a larger charge. Five per cent. has been the rate usually adopted, because that is the rate mentioned in the municipal ownership act.

The following table contains the names of the municipalities operating lighting plants on June 30, 1897; the population of each, according to the census of 1895; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand raised by taxation. The towns of Hingham, Needham and Wellesley have only distributing plants, and buy their electricity, the first named from the Weymouth Light and Power Company, the other two from the Natick Gas and Electric Company. The town of Hudson began to supply on Jan. 15, 1897. The city of Taunton began to operate its plant, purchased from the Taunton Electric Lighting Company, on July 1, 1897, and is therefore not included in the table.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Investment.	Valuation of Estates.	Tax Rate.
Braintree,	5,311	For streets, 1892, { Commercial, 1894, }	Electric lighting, . .	\$60,458 00	\$1,453,825	\$18 80
Chicopee,	16,420	1896,	Electric lighting, . .	89,500 00	9,199,470	17 20
Danvers,	8,181	For streets, 1889, { Commercial, 1896, }	Electric lighting, . .	35,126 00	4,962,165	18 00
Hingham,	4,819	1895,	Electric lighting, . .	23,660 00	4,033,912	19 10
Hudson,	5,308	1897,	Electric lighting, . .	22,835 00	2,908,750	19 75
Hull,	1,044	1894,	Electric lighting, . .	111,965 00	3,874,215	17 90
Marblehead,	7,671	1895,	Electric lighting, . .	81,017 00	5,555,425	16 80
Middleborough,	6,689	1898,	Gas and electricity, .	108,108 00	3,347,420	22 10
Needham,	3,511	1893,	Electric street lighting,	14,020 00	3,193,586	15 80
North Attleborough,	6,576	1894,	Electric lighting, . .	56,519 00	3,840,198	23 00
Peabody,	10,507	For streets, 1892, { Commercial, 1893, }	Electric lighting, . .	72,066 00	7,768,750	16 80
Reading,	4,717	1895,	Electric lighting, . .	67,500 00	4,143,081	18 00
Wakefield,	8,304	1894,	Gas and electricity, .	179,000 00	6,313,320	17 40
Wellesley,	4,229	1892,	Electric street lighting,	17,000 00	7,194,585	11 00

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns for the year ending June 30, 1897 :—

ELECTRIC.

Receipts.

From sale of commercial arc lights, . . .	\$268 26	
sale of commercial incandescent lights,	28,305 86	
sale of domestic incandescent lights,	21,392 06	
sale of electric power,	252 00	
rent of meters,	1,015 54	
other sources,	872 38	
		\$52,106 10

Expenses.

Coal,	\$37,412 33	
Oil and waste,	1,902 66	
Water,	1,145 49	
Wages at station,	24,940 41	
Repairs of real estate,	522 52	
Repairs of steam plant,	6,593 32	
Repairs of electric plant,	2,584 20	
Station tools and appliances,	326 59	
Wages for care of lights, etc.,	10,519 52	
Repairs of lines and lamps,	9,449 81	
Carbons,	3,239 90	
Incandescent lamps,	1,165 84	
Globes,	131 69	
Distribution tools and appliances,	1,393 42	
General salaries,	10,820 01	
Committee expenses,	234 69	
General office expenses,	2,099 78	
Rents,	539 00	
Insurance,	3,747 67	
Law expenses,	2 00	
Claims,	150 00	
Bad debts,	121 86	
Incidentals,	3,219 17	
		122,261 88
Leaving a loss in operating account of		\$70,155 78

To which is to be added the following items :—

Interest on notes and bonds,	25,955 88
Depreciation,	39,777 15
Losses on jobbing,	273 64
Leaving, as the total cost of street lighting,	\$136,162 45

GAS.

Receipts.

For gas sold by meter,	\$14,679 16	
From sales of coke,	639 51	
sales of tar,	664 40	
other sources,	49 48	
Total,	<hr/>	\$16,032 55

Expenses.

Coal,	\$4,386 70	
Gas oil,	1,020 54	
Water,	43 48	
Wages at works,	2,758 24	
Repairs and maintenance of works (in- cluding renewal of retorts),	497 71	
Tools, apparatus and machinery,	72 12	
Wages of meter takers, clerical labor in this department,	297 07	
Repairs, renewals and maintenance of mains and services,	387 69	
Repairs and renewals of meters,	208 65	
General salaries,	1,571 75	
Committee expenses,	90 00	
General office expenses,	305 04	
Insurance,	226 24	
Bad debts,	29 80	
Incidentals,	256 29	
Total,	<hr/>	12,151 32

Leaving an apparent profit on their gas business of . . . \$3,881 23

They have paid for interest on bonds and notes, . . .	\$5,312 74
depreciation,	8,324 99
other items,	83 31

Making a total of	\$13,721 04
From which should be deducted apparent profit on opera- tions,	3,881 23

Leaving a net loss of \$9,839 81

Aggregates from the balance sheets in the several municipal returns of June 30, 1897, show the following facts : —

ASSETS.

Electric :—

Real estate,	\$132,868 93
Steam plant,	150,466 01
Electric plant,	96,385 65
Electric lines,	201,292 24
Other plant items,	86,004 51
Materials,	13,539 26

Gas :—

Real estate,	47,577 79
Machinery,	39,773 75
Street mains,	23,554 42
Gas meters,	3,957 94
Materials,	3,137 11
Cash (or town treasury),	83,352 19
Due for electric light and power,	9,823 45
Due for gas,	2,073 50
Other accounts due,	1,616 77
Sinking funds,	18,693 27
Deficit,	86,367 92

\$1,000,484 71

LIABILITIES.

Appropriations for construction,	\$96,321 39
for extraordinary repairs,	2,590 00
for bond payments,	49,000 00
for note payments,	30,400 00
for sinking funds,	17,303 90
Overdrafts,	5,067 50
Bonds outstanding,	630,800 00
Notes payable,	148,402 00
Unpaid bills,	13,708 34
Deposits,	563 34
Interest due, but not paid,	300 00
Interest accrued,	6,028 24

\$1,000,484 71

The following table of data from the several returns is descriptive of the machinery at the stations in the municipalities named on June 30, 1897 :—

MUNICIPALITY.	No. of Boilers.	Total Rated Horse-power.	No. of Engines.	Total Rated Horse-power.	No. of Arc Dynamos.	MAXIMUM CAPACITY.		No. of Incandescent Dynamos.	MAXIMUM CAPACITY.	
						No. of Lamp.	Nominal Candle-power.		No. of Lamp.	Nominal Candle-power.
Braintree,	2	250	2	225	3	150	1,200	3	4,100	16
Chicopee,	2	270	1	350	4	200	1,200	1	1,800	16
Danvers,	2	205	2	220	3	135	1,200	1	1,200	16
Hingham,	—	—	—	—	—	—	—	—	—	—
Hudson,	1	80	1	60	1	45	1,200	1	650	16
Hull,	2	300	3	495	—	—	—	3	3,000	16
Marblehead,	2	260	2	400	4	200	2,000	2	2,700	16
Middleborough,	2	220	1	150	3	135	1,200	2	2,650	16
Needham,	—	—	—	—	—	—	—	—	—	—
North Attleborough,	1	250	2	300	—	—	—	2	3,000	16
Peabody,	2	250	2	400	5	240	1,200	2	2,000	16
Reading,	2	250	2	300	3	150	1,200	1	1,350	16
Wakefield,	2	250	2	250	3	145	1,200	2	1,650	16
Wellesley,	—	—	—	—	—	—	—	—	—	—

¹ Also 2 water-wheels, 128 horse-power.

The following table of data from the several returns is descriptive of the outside construction on June 30, 1897, in each of the municipalities : —

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Motors.
Braintree, . . .	313,900	958	32	105,650	—	92	—
Chicopee, . . .	195,360	500	—	84,480	5	127	—
Danvers, . . .	201,400	340	—	94,500	3	85	—
Hingham, . . .	596,210	1,259	—	129,175	—	—	—
Hudson, . . .	85,290	71	—	10,793	18	1	—
Hull, . . .	332,380	791	4	87,025	10	—	—
Marblehead, . . .	367,815	897	2	132,800	167	—	—
Middleborough, . . .	179,320	975	—	111,800	—	96	—
Needham, . . .	137,425	490	—	102,960	2	—	—
North Attleborough, . . .	319,813	1,239	17	105,900	3	—	—
Peabody, . . .	293,300	111	—	98,000	36	130	—
Reading, . . .	254,300	1,015	13	101,500	5	120	—
Wakefield, . . .	307,724	827	18	100,000	—	150	—
Wellesley, . . .	211,200	792	23	103,935	—	—	—

¹ 6,554 feet of wire in 1,970 feet of underground conduit.

The following table shows the kind and amount of fuel and number of carbons used during the year ending June 30, 1897, as shown by the several returns : —

MUNICIPALITIES.	Coal (Tons).	Screenings (Tons).	Number of Carbons used.
Braintree,	753.5	—	51,000
Chicopee,	752.0	—	50,000
Danvers,	195.0	101.7	23,000
Hingham,	—	—	—
Hudson,	75.8	—	4,285
Hull,	786.5	121.5	240
Marblehead,	760.0	—	39,500
Middleborough,	312.6	—	21,353
Needham,	—	—	700
North Attleborough,	709.0	—	750
Peabody,	699.8	493.6	67,200
Reading,	442.0	—	32,500
Wakefield,	905.0	—	48,900
Wellesley,	—	—	—

The following table shows the number of commercial lights of the different kinds installed on June 30, 1897, in each of the municipal plants, with the number of customers: —

MUNICIPALITY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Braintree,	•	—	—	4,258	16	209	1	—	25	—	—	—
Chicopee,	•	1,200	2	2,548	16	108	—	—	—	—	—	—
Danvers,	•	1,600	2	1,675	16	79	—	—	—	—	—	—
Hingham,	•	—	2	3,207	16	150	—	—	—	—	—	—
Hudson,	•	1,200	5	3	25	24	—	—	65	—	—	—
Hull,	•	1,500	2	281	16	206	21	—	—	—	—	—
Marblehead,	•	—	—	3,583	16	195	—	—	—	—	—	—
Middleborough,	•	1,200	4	2,750	16	140	—	—	—	—	—	—
Needham,	•	—	—	152	32	—	—	—	—	—	—	—
North Attleborough,	•	1,200	3	1,881	16	98	—	—	—	—	—	—
Peabody,	•	1,200	6	2,490	16	169	1	—	32	—	—	—
Reading,	•	—	—	3,500	16	64	—	—	—	—	—	—
Wakefield,	•	—	—	2,594	16	113	—	—	—	—	—	—
Wellesley,	•	—	—	2,300	16	—	—	—	—	—	—	—

The following table shows the prices charged by each municipality for commercial lights on June 30, 1897:—

MUNICIPALITY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Braintree,	-	-	6 mills, .	25 c. p. lamp on street circuit, \$12 per year.	-	Lamp renewals at cost plus 10 per cent.	
Chicopee,	11.85 cents,	-	-	-	18 cents per Kilowatt hour by meter.	Lamp renewals at cost. Arc lamps on incandescent circuits only.	
Danvers,	10 cents, .	1 cent, .	-	-	At meter rates, . .	-	
Hingham,	1 -	-	-	-	-	Discount of 20 per cent. on payment of bills.	
Hudson,	-	-	1 cent, .	16 c. p. lamp, \$1.00 per month.	\$6.25 per lamp per month.	Customers pay for renewals.	
Hull,	-	-	-	-	-	For schedule of prices, see page 46.	
Marblehead,	-	-	$\frac{3}{4}$ cent to 1 cent, .	-	-	$\frac{3}{4}$ cent per lamp hour to yearly consumers, and to summer users when monthly bills exceed \$20; 1 cent to other summer users.	
Middleborough,	20 cents, .	-	-	1 cent per lamp hour, .	\$60 per lamp per year,	Lamp renewals at cost plus 25 per cent.	
North Attleborough,	-	-	$\frac{3}{4}$ of a cent,	-	At meter rates, . .	Arc lamps on incandescent circuits only.	
Peabody,	-	-	-	16 c. p. lamp, 65 cents per month.	\$70 per lamp per year, burning until 11 P.M.	-	
Reading,	-	$\frac{1}{4}$ cents, .	$\frac{3}{4}$ of a cent,	Per lamp per month, 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00.	-	Minimum charge for incandescent lighting, \$1.00 per month per installation. Renewals, 8, 10, 16 or 20 c. p. lamps at 25 cents; 25 c. p. at 30 cents; 32 c. p. at 35 cents.	
Wakefield,	-	1 cent, .	-	-	-	-	

1 20 cents; 25 cents to summer residents. 2 55 volt lamps, $\frac{3}{4}$ cent; 104 volt lamps, 1 $\frac{1}{2}$ cents.

1 20 cents; 25 cents to summer residents.

2 55 volt lamps, $\frac{3}{4}$ cent; 104 volt lamps, $\frac{1}{4}$ cents.

The following table shows the number of commercial lights of the different kinds installed on June 30, 1897, in each of the municipal plants, with the number of customers: —

MUNICIPALITY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Braintree,	1	1,200	4,258	16	209	1	25	1	1	1	1	1
Chicopee,	2	1,600	2,548	16	108	1	1	1	1	1	1	1
Danvers,	3	1,600	1,675	16	79	1	1	1	1	1	1	1
Hingham,	1	1,200	3,207	16	150	1	1	1	1	1	1	1
Hudson,	2	1,500	284	16	24	21	65	1	1	1	1	1
Hull,	2	1,500	3,583	16	206	1	1	1	1	1	1	1
Marblehead,	1	1,200	2,750	16	195	1	1	1	1	1	1	1
Middleborough,	14	1,200	152	10	140	1	1	1	1	1	1	1
Needham,	3	1,200	1,881	16	98	1	1	1	1	1	1	1
North Attleborough,	5	1,200	2,490	16	169	1	32	1	1	1	1	1
Peabody,	1	1,200	3,600	16	64	1	1	1	1	1	1	1
Reading,	1	1,200	2,594	16	113	1	1	1	1	1	1	1
Wakefield,	1	1,200	2,300	16	1	1	1	1	1	1	1	1
Wellesley,	1	1,200	1	1	1	1	1	1	1	1	1	1

The following table shows the prices charged by each municipality for commercial lights on June 30, 1897:—

MUNICIPALITY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Braintree,	-	-	6 mills, .	25 c. p. lamp on street circuit, \$12 per year.	-	Lamp renewals at cost plus 10 per cent.	
Chicopee,	11.85 cents,	-	-	-	18 cents per Kilowatt hour by meter.	Lamp renewals at cost. Arc lamps on incandescent circuits only.	
Danvers,	10 cents, .	1 cent, .	-	-	At meter rates, . .	-	
Hingham,	1 -	-	-	-	-	Discount of 20 per cent. on payment of bills.	
Hudson,	-	-	1 cent, .	16 c. p. lamp, \$1.00 per month.	\$6.25 per lamp per month.	Customers pay for renewals.	
Hull,	-	-	-	-	-	For schedule of prices, see page 46.	
Marblehead,	-	-	$\frac{1}{2}$ cent to 1 cent, .	-	-	$\frac{1}{2}$ cent per lamp hour to yearly consumers, and to summer users when monthly bills exceed \$20; 1 cent to other summer users.	
Middleborough,	20 cents, .	-	-	1 cent per lamp hour, .	\$60 per lamp per year,	Lamp renewals at cost plus 25 per cent.	
North Attleborough,	-	-	$\frac{1}{2}$ of a cent,	-	At meter rates, . .	Arc lamps on incandescent circuits only.	
Peabody,	-	-	-	16 c. p. lamp, 65 cents per month.	\$70 per lamp per year, burning until 11 P. M.	-	
Reading,	-	$\frac{1}{2}$ cents, .	$\frac{1}{2}$ of a cent,	Per lamp per month, 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00.	-	Minimum charge for incandescent lighting, \$1.00 per month per installation. Renewals, 8, 10, 16 or 20 c. p. lamps at 25 cents; 25 c. p. at 30 cents; 32 c. p. at 35 cents.	
Wakefield,	-	1 cent, .	-	-	-	-	

1 20 cents; 25 cents to summer residents.	2 55 volt lamps, $\frac{1}{2}$ cent; 104 volt lamps, 14 cents.
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¹ 20 cents; 25 cents to summer residents.

² 55 volt lamps, $\frac{1}{2}$ cent; 104 volt lamps, 1 $\frac{1}{2}$ cents.

The following table shows the number of street lights of each candle-power installed on June 30, 1897; also the average number in use throughout the year, and the average days and hours the same were burned in the municipalities named: —

MUNICIPALITY.		No. of Public Lamps.	Nominal Candle-power.	Average Daily Number.	No. of Hours per Night.	No. of Nights per Month.
Braintree,	. . . . .	108	25	108	7.9	28
Chicopee, .	. . . . .	92	1,200	91	7.9	28.7
Danvers, .	. . . . .	127	1,200	125	6	25
Hingham,	. . . . .	85	1,200	85	5.1	25.5
Hudson, .	. . . . .	384	32	354	5.2	27.6
Hull, . . .	. . . . .	14	1,200	14	5	24
	. . . . .	360	25	255		
	. . . . .	8	30			
Marblehead, . . . . .	. . . . .	10	16	53	8.9	29.3
	. . . . .	41	25			
	. . . . .	164	1,200	151		
	. . . . .	18	25	1		
Middleborough, . . . . .	. . . . .	105	1,200	95	7.5	25
Needham, . . . . .	. . . . .	310	25	310	4.9	27
North Attleborough, . . . . .	. . . . .	585	32	585	5	26.6
Peabody, . . . . .	. . . . .	8	32	8	10.8	30.4
	. . . . .	156	1,200	157		
Reading, . . . . .	. . . . .	125	1,200	123	5.2	24
Wakefield, . . . . .	. . . . .	144	1,200	144	4.9	23.5
Wellesley, . . . . .	. . . . .	504	25	502	4.9	27

¹ Installed late in June.

² Data supplied by company; no record kept by town.

several municipalities, based upon the items shown net loss in operating is the difference between the t paid or accrued during the year; and depreciation

Other Cost Items.	Total.	Cost per Lamp per Year.
-	\$9,688 42	25 c. p., \$20 58 1,200 c. p., 82 11
-	16,886 82	12 00 180 69
-	6,293 90	74 05
-	6,524 60	3 2 18 43
-	1,647 74	1 2 112 02
-	15,741 54	30 c. p., 23 77 16 c. p., 10 91
\$177 16	12,895 51	25 c. p., 17 88
407 78	7,279 84	1,200 c. p., 71 32
-	3,588 43	25 c. p., 18 81
-	8,218 95	1,200 c. p., 75 24
399 30	13,400 85	25 c. p., 14 58 32 c. p., 26 18
-	11,561 42	1,200 c. p., 78 54
218 89	13,972 09	32 c. p., 93 99
-	5,384 56	1,200 c. p., 97 03 32 c. p., 10 78

if months' operation.

is of the total combined plant, as shown by the books. is computed according to the amount of energy theoretically necessary under average conditions to maintain them at standard as the estimated value of light supplied to public buildings and not in the operating accounts. In all other cases the value of

ADDENDA.

After page 64 was printed the Board was informed by the manager at Middleborough that seven of the 25 candle-power lamps mentioned on that page were in use throughout the year. This fact has therefore been considered in the computations on page 65.

The following table is intended to show the cost per lamp and upon the average daily number of lights used during the operating expenses and the income from commercial and done is computed at five per cent. upon the cost, as shown by the bo

MUNICIPALITY.	Net Loss in Operating.
Braintree,	\$5,225 32
Chicopee,	8,421 83
Danvers,	4,298 34
Hingham,	4,815 45
Hudson,	766 86
Hull,	6,509 84
Marblehead,	6,267 80
Middleborough,	2,815 55
Needham,	2,454 27
North Attleborough,	3,648 80
Peabody,	7,454 20
Reading,	5,985 74
Wakefield,	7,405 15
Wellesley,	4,191 54

¹ Depreciation, less jobbing income.

² Interest and Depreciation, here stated, are the same per cent. of
NOTE.—In the above table when lights of different candle-powers are included, the value of the lights is computed at standard as the estimated value of light supplied to public buildings and not in the operating accounts. In all other cases the value of

The following table shows the number of street lights of each candle-power installed on June 30, 1897; also the average number in use throughout the year, and the average days and hours the same were burned in the municipalities named: —

	MUNICIPALITY.				No. of Public Lamps.	Nominal Candle-power.	Average Daily Number.	No. of Hours per Night.	No. of Nights per Month.
Braintree,	108	25	108	7.9	28
Chicopee,	92	1,200	91	7.9	28.7
Danvers,	127	1,200	125	6	25
Hingham,	85	1,200	85	5.1	25.5
Hudson,	384	32	354	5.2	27.6
Hull,	14	1,200	14	5	24
	360	25	255		
	8	30			
Marblehead,	10	16	53	8.9	29.3
	41	25			
	164	1,200	151		
	18	25	1		
Middleborough,	105	1,200	95	7.5	25
Needham,	310	25	310	4.9	27
North Attleborough,	585	32	585	5	26.6
Peabody,	8	32	8	10.3	30.4
Reading,	156	1,200	157	5.2	24
Wakefield,	125	1,200	123	4.9	23.5
Wellesley,	144	1,200	144	4.9	27
	504	25	502	4.9	

¹ Installed late in June.

² Data supplied by company; no record kept by town.

several municipalities, based upon the items shown net loss in operating is the difference between the t paid or accrued during the year; and depreciation

Other Cost Items.	Total.	Cost per Lamp per Year.
-	\$9,688 42	25 c. p., \$20 53 1,200 c. p., 82 11
-	16,336 82	12 25 130 69
-	6,293 90	12 20 74 05
-	6,524 60	32 18 43
-	1,647 74	12 22 112 02
-	15,741 54	25 61 78
\$177 16	12,895 51	30 c. p., 23 77 16 c. p., 10 91
407 78		25 c. p., 17 83
-	7,279 84	1,200 c. p., 71 32
-	3,588 43	25 c. p., 18 81
-	8,218 95	1,200 c. p., 75 24
399 30		25 11 58
-	13,400 85	32 c. p., 14 05
213 89	11,561 42	26 18
-	13,972 09	1,200 c. p., 78 54
-	5,384 56	93 99
		12 20 97 03
		25 10 73

half months' operation.

It is of the total combined plant, as shown by the books, is computed according to the amount of energy theoretically necessary under average conditions to maintain them at standards as the profit or loss on the commercial lighting-commercial lighting income.

ADDENDA.

After page 64 was printed the Board was informed by the manager at Middleborough that seven of the 25 candle-power lamps mentioned on that page were in use throughout the year. This fact has therefore been considered in the computations on page 65.

The following table is intended to show the cost per lamp and upon the average daily number of lights used during the year, is computed at five per cent. upon the cost, as shown by the be

MUNICIPALITY.	Net Loss in Operating.
Braintree,	\$5,225 32
Chicopee,	8,421 83
Danvers,	4,293 34
Hingham,	4,815 45
Hull,	766 86
Marblehead,	6,509 84
Middleborough,	6,267 80
Needham,	2,715 55
North Attleborough,	2,454 27
Peabody,	3,648 80
Reading,	7,454 29
Wakefield,	5,985 74
Wellesley,	7,405 15
	4,191 54

¹ Depreciation, less jobbing income.

² Interest and depreciation, here stated, are the same per cent. of NOTE. — In the above table when lights of different candle-power are used, the value of the lights is computed at five per cent. upon the cost, as shown by the books. In Hudson, \$79.53, in Marblehead, \$1,216.68, and in Peabody, \$880. In other cases the value of

power installed on June 30, 1897;
days and hours the same were burned in

City.	Average Daily Number.	No. of Hours per Night.	No. of Nights per Month.
Braintree,	108	7.9	28
Chicopee,	91	7.9	28.7
Danvers,	125	6	25
Hingham,	85	5.1	25.5
Hudson,	354	5.2	27.6
Hull,	14	5	24
Marblehead,	53	8.9	29.3
Middleborough,	151	7.5	25
Needham,	1 -	4.9	27
North Attleborough,	95	5	26.6
Peabody,	310	10.3	30.4
Reading,	585	5.2	24
Wakefield,	8	4.9	23.5
Wellesley,	157	*4.9	*27
	123		
	144		
	502		

City ; no record kept by town.

MUNICIPALITY.

Braintree,	.	.	.	.	.	.	.	.	.
Chicopee,	.	.	.	.	.	.	.	.	.
Danvers,	.	.	.	.	.	.	.	.	.
Hingham,	.	.	.	.	.	.	.	.	.
Hudson,	.	.	.	.	.	.	.	.	.
Hull,	.	.	.	.	.	.	.	.	.
Marblehead,	.	.	.	.	.	.	.	.	.
Middleborough,	.	.	.	.	.	.	.	.	.
Needham,	.	.	.	.	.	.	.	.	.
North Attleborough,	.	.	.	.	.	.	.	.	.
Peabody,	.	.	.	.	.	.	.	.	.
Reading,	.	.	.	.	.	.	.	.	.
Wakefield,	.	.	.	.	.	.	.	.	.
Wellesley,	.	.	.	.	.	.	.	.	.

* Installed late in June.

The following table shows the
also the average number in use throughout
the municipalities named : —

The following table is intended to show the cost per lamp per year of the street electric lights in the several municipalities, based upon the items shown and upon the average daily number of lights used during the year, as given in the preceding table. The net loss in operating is the difference between the operating expenses and the income from commercial and domestic lighting; interest is the actual interest paid or accrued during the year; and depreciation is computed at five per cent. upon the cost, as shown by the books:—

MUNICIPALITY.	Net Loss in Operating.	Interest.	Depreciation.	Other Cost Items.	Total.	Cost per Lamp per Year.
Braintree,	\$5,225 82	\$1,617 00.	\$2,846 10	—	\$9,688 42	25 c. p., \$20 53; 1,200 c. p., 82 11-
Chicopee,	8,421 83	3,400 00	4,514 99	—	16,336 82	1200 c. p., 130 69
Danvers,	4,293 84	608 33	1,392 23	—	6,293 90	1200 c. p., 12 00
Hingham,	4,815 46	713 33	1,995 82	—	6,524 60	32 18 43
Hudson,	766 86	360 00	520 88	—	1,647 74	1200 c. p., 12 00
Hull,	6,509 84	4,553 51	4,678 19	—	15,741 54	30 c. p., 61 73; 16 c. p., 23 77
Marblehead,	6,267 80	2,320 00	4,130 55	\$177 16	12,895 51	16 c. p., 10 91 25 c. p., 17 83
Middleborough,	2,715 55	\$1,992 67	\$2,163 84	407 78	7,279 84	25 c. p., 18 81 1,200 c. p., 75 24
Needham,	2,454 27	532 00	602 16	—	3,588 43	25 c. p., 11 58
North Attleborough,	3,648 80	2,000 00	2,570 15	—	8,218 95	1200 c. p., 14 05
Peabody,	7,454 29	2,010 00	8,537 26	399 80	13,400 85	32 c. p., 26 18 1,200 c. p., 78 54
Reading,	5,985 74	2,370 00	3,205 68	—	11,561 42	1200 c. p., 93 99
Wakefield,	7,405 15	\$3,005 70	\$3,347 36	213 89	13,972 09	1200 c. p., 97 03
Wellesley,	4,191 54	473 34	719 68	—	5,384 56	30 c. p., 10 73

¹ Depreciation, less jobbing income.

² Cost per lamp for first five and one-half months' operation.

³ Interest and depreciation, here stated, are the same per cent. of total interest and depreciation as electric plant is of the total combined plant, as shown by the books. NOTE.—In the above table when lights of different candle-powers are used in the same town the cost of each is computed according to the amount of energy theoretically necessary under average conditions to maintain them at standard candle-power. Obviously this cost will be affected by the profit or loss on the commercial lighting. In Hudson, \$76 53, in Marblehead, \$1,216 88, and in Peabody, \$860, have been deducted from the totals given above as the estimated value of light supplied to public buildings and not in the operating accounts. In all other cases the value of such lighting has been included in the commercial lighting income.

The towns of Middleborough and Wakefield operate gas plants, the former since Oct. 31, 1893, the latter since Aug. 7, 1894.

The plant at Middleborough makes oil gas, that at Wakefield coal gas.

During the year 1897 examinations by the State inspector for candle-power and purity were made twice in Middleborough and three times in Wakefield. With the exception of one instance of sulphuretted hydrogen in Middleborough none of the impurities prohibited by statute were found at any time; the average candle-power in Middleborough was 26.6; in Wakefield, 18.93.

The average price received in Middleborough for gas sold in the year ending June 30, 1897, was \$2.62 per thousand; in Wakefield, \$1.74. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on page 65, was, in Middleborough, \$5.18; in Wakefield, \$2.55. No gas was used for street lighting in either town.

The following table exhibits other data of interest concerning these plants and their operations:—

	Middleborough.	Wakefield.
<i>For Year ending June 30, 1897.</i>		
Daily capacity of works (feet),	10,000	75,000
Greatest output (feet),	9,300	33,400
Date of same,	December 14	December 23
Least output (feet),	2,250	7,800
Date of same,	June 15	July 19
Gas made (feet), year ending June 30, 1897,	1,583,400	7,450,000
Gas made (feet), year ending June 30, 1896,	1,294,040	7,313,000
Gas sold by meter (feet), year ending June 30, 1897,	1,291,700	6,494,800
Gas sold by meter (feet), year ending June 30, 1896,	1,199,367	6,149,100
Gas used at works and offices (feet), year ending June 30, 1897,	—	155,700
Gas unaccounted for (feet), year ending June 30, 1897,	289,543	799,500
Percentage unaccounted for, 1897,	18.29	10.73
Percentage unaccounted for, 1896,	—	13.55

	Middleborough.	Wakefield.
Total sales of gas (feet),	1,291,700	6,494,800
Increase over 1895-96 (per cent.), . .	7.70	5.62
Gas sold per mile of main (feet), . .	512,214	755,209
Gas unaccounted for per mile of main (feet),	114,816	92,965
Number of consumers per mile of main,	49.20	31.5
Gas sold per consumer (feet),	10,416	23,966
Gas sold per meter light (feet),	1,222	4,100
Gas materials used, {	Naphtha, 12,400 gallons.	{ Gas coal, 685 tons; gas oil, 1,575 gallons.
Fuel used, {	Fuel oil, 7,340 gallons; coal, 147.7 tons; wood, 25 feet.	
<i>Street Mains.—Length, in Feet, of Each Size, June 30, 1897.</i>		
One and one-quarter-inch,	50	1,000
One and one-half-inch,	—	400
Two-inch,	310	4,333
Three-inch,	12,955	11,370
Four-inch,	—	14,749
Six-inch,	—	11,044
Eight-inch,	—	2,500
Total length,	13,315	45,396
Length in miles and feet { miles,	2	8
feet,	2,755	3,156
Increase during the year,	775	2,423
<i>Meters.—Number of Each, June 30, 1897.</i>		
Two-light,	—	40
Three-light,	94	153
Five-light,	7	49
Ten-light,	9	14
Twenty-light,	2	5
Thirty-light,	2	3
Forty-light,	1	—
Forty-five-light,	8	2
Fifty-light,	—	3
Eighty-light,	—	1
One hundred and fifty-light,	1	1
Total number in use June 30, 1897, . .	124	271
Increase during year,	1	32

VIOLATIONS OF LAW.

Notices have been sent to the Attorney-General, as required by statute, of violations of law in the following cases : —

By the Chicopee Gas Light Company, the Ipswich Gas Light Company, the Manufacturers' Gas Light Company of Fall River, the Stoughton Gas and Electric Company, the Williamstown Gas Company, the Citizens' Gas Light Company of Reading, South Reading and Stoneham, the Westborough Electric Light and Power Company, and A. S. Morrison & Brothers, in neglecting to make their annual returns to the Board within the time required by law.

By the Southbridge Gas and Electric Company and the Amesbury and Salisbury Gas Company, in supplying gas containing sulphuretted hydrogen.

By the Plymouth Gas Light Company, in supplying gas containing more than ten grains of ammonia per hundred cubic feet.

By the Somerville Electric Light Company, in issuing, since the fifth day of July, 1894, bonds to the amount of \$17,500, par value, without the approval of the Board of Gas and Electric Light Commissioners, as required by chapter 450 of the Acts of 1894.

ACCIDENTS.

The Board has received notice of one hundred and five different instances of escaping gas, causing the death of sixty persons and injury to seventy-four others. These do not include the explosion of gas at the corner of Tremont and Boylston streets, Boston, on March 4, known as the subway explosion, by which ten persons lost their lives, and, as the Board is informed, seventy-two others were more or less injured. (The special report of the Board upon this explosion will be found in Appendix E of this report.)

Of the fatal cases, eighteen were clearly cases of suicide ; and of the seventy-four non-fatal, nine were apparently with suicidal intent.

Forty-five deaths, or seventy-five per cent. of the fatal

cases, occurred in the city of Boston; of the others, five were in Lowell, two in Worcester, two in Athol and one each in Brookline, Holyoke, Hyde Park, Fall River, Lynn and Haverhill. Of the non-fatal accidents, fifty-six were in Boston, five in Worcester, four in Fall River, two in Malden and one each in Milford, Attleborough, Holyoke, Lawrence and Lynn.

From electricity there were eight fatal accidents, three of which were in Boston, two in Chelsea and one each in Cambridge, Fall River and Palmer. There were fourteen other accidents from electricity, of which eleven were in Boston, one in Lowell, one in Pittsfield and one in Springfield.

Following is a summary of each of the cases brought to the notice of the Board:—

FATAL ACCIDENTS FROM GAS.

On January 4, at 7 Rutland Street, Boston, Victor Croce; on January 17, at 107 Heath Street, Roxbury, Mary and Margaret Reynolds and Annie Kenealy; on January 18, at 661 Tremont Street, Boston, Walter Hines and John J. McNulty; at 22 Dwight Street, Boston, Richard Benning and Walter Sample. For an account of these cases, see Appendix C, page cxi, of this report.

On the morning of January 25, about 9 o'clock, James E. Connor, about forty-five years old, was found dead in bed in his room at 86 Pembroke Street, Boston. His death was due to asphyxiation by gas escaping from a small gas stove, the flame from which had apparently been extinguished by water boiling over upon it.

About 6 o'clock, on the afternoon of February 4, Mrs. Alta May Ramsdell was found dead at her residence 66 Emerson Street, Haverhill. A gasoline stove which she had been using was leaking, and a gas-cock which had been used to supply a gas stove was also found open.

On the morning of February 14, Henry R. Vaille, about fifty-two years of age, was found dead in the office of Edgar V. Wilson, at Athol. This was evidently a case of suicide, as the gas-jets were all removed and the gas was on full.

About 5 o'clock, on the afternoon of February 14, William E. Sennett, of Syracuse, N. Y., thirty years old, a lodger

at 30 Hancock Street, Boston, was found dead in bed by a physician who lived in the house. The medical examiner stated that he had been suffocated by the heat from the gas stove eating up the oxygen and raising the temperature above a hundred degrees.

About 1 o'clock, on the afternoon of February 14, a man apparently about thirty-five years of age, who had registered at the Pasadena House, corner of Portland and Merrimac streets, Boston, under the name of John Mitchell, and was afterwards found to be Patrick Burke, was found asphyxiated in his room. A strong odor of gas was discovered coming from the room; the door was forced open; he was lying on the bed, and had evidently been dead for some time. The gas-cocks were wide open and the medical examiner pronounced it a case of suicide.

On the morning of February 20, Otto Arsons, thirty years old, employed on Sumner Road, Brookline, was found dead in bed from asphyxiation by gas. His room was in the barn on the estate where he worked as coachman. The gas-cock on the fixture was found turned partly on, and Arsons may have thought he had turned the gas completely off. The indications did not point to suicide.

About 8.30 A.M., February 21, Carl Shaal, aged eighty-four, was found dead in his room at 3 Learnard Street, Dorchester, having been asphyxiated by gas escaping from a burner partly closed.

About 9 o'clock, on the morning of March 1, C. Gustafson, thirty-five years old, was found dead in a room at Ketterer's Hotel, 172 Canal Street, Boston, with gas escaping from an open burner. There was nothing in the circumstances that indicated suicide.

About 11.45 A.M., March 4, an explosion of gas occurred at the corner of Tremont and Boylston streets, known as the subway explosion. By order of the Legislature, the Board conducted a public investigation and a full account of its findings is inserted in Appendix E, page clvii. Deaths have been reported to the Board as the result of such explosion of the following-named persons: Rev. W. A. Start, Tufts College, Somerville; Guilford D. Bigelow, 233 Northampton Street, Boston; William L. Vinal, 39½ Essex Street,

Salem; Delano H. Sibley, Cedar Street, Somerville; Benjamin Downing, 2 Temple Street, Boston; Miss M. A. Bates, 19 Arlington Street, Boston; William Maybour, 17 St. Charles Street, Boston; Benjamin R. Sargent, 1913 Washington Street, Boston; Miss Georgianna H. Bates, 19 Arlington Street, Boston; Fred W. Deeley, 198 Harrison Avenue, Boston; and the Board has been informed that seventy-two others were more or less injured by this accident.

About 12.30, on the afternoon of March 10, Robert J. McClutchy, thirty-six years old, was found asphyxiated in his bed in a room on the upper floor of 35 Woodville Street, Roxbury district. The room was full of illuminating gas, which was escaping through a wide-open key of the bracket fixture. A letter in the room in his handwriting established the fact that the case was one of suicide.

About 10 o'clock, in the evening of March 13, John Olsen and Annie Sheehan of Brockton registered at the Hotel Kneeland, 48 Kneeland Street, Boston. At 2 P.M. the next day moans were heard by persons in the hall outside their room, the door was forced open, the room was found full of gas, and the key at the fixture three-quarters open. The woman was dead, the man unconscious. The man was afterward restored to consciousness.

About 8 o'clock A.M., March 29, gas was noticed outside the door of the room of Henry B. Cushman, aged twenty-seven, at 546 Tremont Street, Boston. The door was forced open and the room found full of gas. All apertures in the room were closed, and Cushman was dead on his bed. The key at the gas fixture was turned on full. On a table a letter which indicated suicide was found, addressed to his landlord and friends.

About 7.15 A.M., April 12, Dr. William W. Gibson was found dead in his bed at 517 Columbus Avenue, Boston. The room contained gas, which was leaking from one of the burners of the overhead chandelier. The key of this burner was partly turned, and moved easily. The lower sash of a window near the bed was raised a few inches.

About 7 A.M., on April 14, Frederick H. Bryan, aged twenty-five, was found asphyxiated in his bed at 1520 Dor-

chester Avenue, Boston. With him in bed, unconscious, was his roommate, Charles Kilburn, aged twenty-nine. The room was well filled with gas, the key at one of the bracket fixtures being partly open and gas leaking freely. This key was loose, and worked very easily. Kilburn was removed to the Boston City Hospital, where he died at 11.35 A.M. on the 15th. It was evident the gas had been accidentally turned on.

On the morning of May 4, Martin Burgin of New Haven, Conn., was found dead in bed at the Glenwood Hotel, Holyoke. The room was filled with gas, supposed to have been turned on accidentally. The theory is that Mr. Burgin, upon retiring, after turning off the gas, accidentally turned it on again. There was no occasion for suicide, and no reason to think the gas was blown out.

About 10.30 o'clock, on the morning of May 7, Mariamanus Sloomaker, fifty-six years old, residing at 32 Bayard Street, Brighton district, was found dead in his room, with gas escaping from a burner partly open. The supposition is that he turned the light low when about to retire, and that after he got into bed the flame was extinguished by some unknown cause, as the windows were closed in the room and there was no apparent draught of air.

At 6.45 o'clock, on the morning of May 25, at his home, 72 Montgomery Street, Boston, Alfred Drake was found asphyxiated in his bed. He had been disabled by paralysis for many years, although not confined to his bed or room, and suffered much from mental depression. His room when entered was found filled with gas still leaking from a burner of the chandelier, the key being turned on full. The windows were closed and the various crevices and openings about the room were stopped with paper and by other methods, which indicated a case of suicide.

On the morning of May 29, at 8 Mt. Washington Street, Lowell, Maria and Frances Butler, who had resided there for about sixteen years, were found lying on the kitchen floor, asphyxiated. The most reasonable theory would appear to be that one of them, whose face was distorted, fell unconscious with a stroke of apoplexy, and that her sister, in her excitement, turned on the gas without lighting it, and was overcome before she could do anything more about it.

About 3.30 P.M., June 1, John Gow, aged twenty-four, of Fredericton, N. B., was found dead in room 75, Falmouth House, Causeway Street, Boston, with gas escaping from an open burner. It is thought to have been a case of accident, and that he blew the gas out when he retired.

On the morning of June 9, J. A. Perry was found dead in his room on West Sixth Street, Lowell, asphyxiated by illuminating gas. Mr. Perry had apparently arisen from his bed and endeavored to open the door of the room. The body was found lying near the threshold, where he had evidently been overcome. The gas cock in the room was turned nearly on; the screw to it was very loose, and in turning out the gas he may have accidentally struck his hand against the stop, turning it partly on.

At 4.15 P.M., June 10, Mrs. Susan M. Waitt, aged fifty-two, and living at 58 Dwight Street, Boston, was found dead in her dining-room, sitting in an arm-chair under a gas chandelier, to one burner of which was adjusted a rubber tube, the free end of which rested on her shoulder. The key at the chandelier was open, and gas was escaping freely from the tube. A letter in her handwriting, addressed to her husband, announced her purpose to destroy herself, and gave some reasons therefor.

On the morning of July 3, Arsene Houde, aged twenty-six, residing in Gardner, was found dead in a room at the Commercial House, Athol. Indications went to show that his death was an accident, as there was no apparent reason why he should commit suicide. He either blew out the gas or accidentally turned it on after having turned it out, as the gas-cock was found wide open.

Zachariah Lawson, seventy-one years old, and living at 26 Kendall Street, Boston, was found dead in his room at about 7.30 on the morning of July 18, asphyxiated by gas escaping from a partly open burner. He lay down on the lounge early the evening before, and was engaged in reading a paper when his daughter retired. It is supposed he fell asleep, and that a breeze from a window open at the top blew out the light.

About 8 P.M., on the 25th of July, the dead body of Oakes A. Drinkwater, forty-three years old, was found in his house, 78 Brighton Avenue, Brighton, with gas escaping

from two open burners. Letters left by him showed that it was a case of suicide.

At about 7 o'clock A.M., July 31, John A. Kimball, aged sixty-eight years, was found asphyxiated in his room at 39 Walnut Avenue, Roxbury. He retired the previous evening in good health and spirits. The room when opened seemed full of gas, and the stop cock was open and turned very easily, but had the usual stop peg. It was thought to be accidental, as he was not familiar with the use of gas.

About 11 A.M., August 8, Henry Gallagher, fifty years old, was found dead in his room at Hotel Ludwig, 1 Hanover Street, Boston, with gas escaping from an open burner. He was under the influence of liquor when he went to his room, and it is supposed that he closed all the windows and turned on the gas.

About 8.30 A.M., August 15, Henry D. Jones, twenty-nine years old, was found asphyxiated in the bath-room of his sister's residence, 2902 Washington Street, Boston, with gas escaping from an open burner. He went into the bath-room early in the morning, closed the window and turned on the gas.

On the morning of August 27, Mrs. Nellie Taft of Keene, N. H., was found dead in bed at the Young Women's Christian Association home, Worcester, with all the doors and windows of her room fastened and one burner turned on full. She had been despondent for some time, and it was evidently a case of suicide.

Just before noon, on August 28, Theresa A. McCourt of Warren was found asphyxiated in a room at the Norfolk House, Boston, which she had occupied since the previous evening. She was in bed undressed and in the attitude of sleep. The room was found filled with gas, which was escaping through the open key at the bracket fixture, which moved easily. Another key at this fixture was undisturbed. It is thought that in turning off the gas she accidentally turned it on again.

About 7.45 A.M., September 6, George Barton, eighteen years old, rooming at 44 Lawrence Street, South End, Boston, was found asphyxiated in his bed, with gas escaping from an open burner. It is supposed he was suffocated

accidentally. The window was open, and there were no indications that he had committed suicide.

Augustus H. Kimball, sixty years old, rooming at Bromfield House, 15 Bosworth Street, Boston, was found asphyxiated in his room at 8.40 o'clock on the morning of September 14, with gas escaping from an open burner. It was undoubtedly a case of suicide, as he had taken great care to close the windows and prevent gas from escaping into the hall.

About 6 A.M., September 23, John Kane, thirty-nine years old, living at 229 Market Street, Brighton district, was found dead in bed, having been asphyxiated by gas escaping from an open burner. Kane is said to have been drinking hard for some time, and was under the influence of liquor when he retired the night before.

At 11.30 A.M., on October 2, Peter Hersbidt was found in his bed at 70 Harrison Avenue, Boston, unconscious. He was removed to a private hospital, where he died at 8.45 A.M., October 4. When his room was entered it was found filled with gas escaping from the wall fixture, whose key was turned on full. The key was not loose or of easy action. The man had been despondent for some time.

On October 27, gas escaping from a gas stove caused the death of Charlotte S. Ritchie at 259 Fairmount Avenue, Hyde Park. She was unconscious when discovered, and died in a short time.

On November 1, at 6.45 A.M., the dead body of William F. Cunningham, aged forty-four years, was found in his room at 24 Brookford Street, Roxbury. Death was due to inhalation of illuminating gas which had entered the house through the cellar wall from a broken street main, and the room was apparently without ventilation.

On the morning of November 2, Mrs. Ann Middlebrook, aged fifty-seven, was found dead in her apartments at Flint Village, Fall River, and her little grand-daughter was unconscious on the floor. A gas jet in the room was lighted, and another connection with a gas stove was open, allowing the escape of gas into the room. Death was evidently due to asphyxiation by gas, and apparently was accidental.

On the morning of November 6, at 6.30 o'clock, John

Connolly, also known as James Casey, was found lying on the outside of his bed at 1 Rutland Square, Boston. The room was filled with illuminating gas escaping from a bracket burner, the key of which was half open. He was taken to the City Hospital, where he died about twenty-one hours later. The man had retired intoxicated the evening before he was discovered unconscious, and, as the key at the fixture was in good order and did not turn easily, it had probably not been turned fully off, and the inhalation of gas was not intentional.

On the morning of November 9, John T. Leary, thirty years old, was found unconscious in his room in Vossler's Hotel, 96 Church Street, Boston. Gas was escaping from a nearly wide-open cock of a bracket fixture, and, as a pane of glass in the window near the gas jet was broken, it was inferred that he may have retired leaving the gas turned low, and that the flame was blown out by the wind. He was taken to the City Hospital, where he died about twenty-one hours afterward.

About 8 o'clock, on the morning of November 13, James McDonald, aged fifty years, was found dead in his room at 1024 Tremont Street, Boston. The door and windows had been carefully closed and locked, all cracks and openings stuffed with paper or clothing, and the gas turned full on. He had attempted suicide in the same manner a few days before, being despondent on account of his inability to get work.

About 11.30 o'clock, in the forenoon of November 15, a man who had registered the evening before as William McCarthy of Quincy was found unconscious in his room at the Hotel Kneeland, 52 Kneeland Street, Boston. There was a strong odor of gas in the room, and it was still escaping from an open burner. He was taken to the Emergency Hospital, where he died November 16. It was probably not a case of suicide, as the man had requested the clerk to call him at 5 A.M., that he might get a certain train that morning. The man was afterward identified as William McArthur, formerly of Nova Scotia.

About 6 o'clock, on the evening of November 19, Salmon Washburn, aged fifty-three years, was found dead in his

room at 19 Myrtle Street, Boston. Death was due to asphyxiation, caused by gas from an unlighted burner of a gas stove. It was conjectured that on going to his room early in the afternoon Mr. Washburn had lighted this burner and had failed to turn it fully off.

On the morning of November 20, Johannes Rydberg, aged thirty, of Gloucester, was found asphyxiated in his room at Hotel Du Nord, Worcester. One of the gas-cocks in the gas fixture was found turned on full force. Efforts were made to resuscitate him, but without success.

About 8 o'clock, in the morning of November 29, Charles H. Durell, aged sixty-one, of 600 Fifth Street, South Boston, was found dead in bed, with gas turned full on. He had been in ill-health for some time.

In the forenoon of November 30, the bodies of Frank A. Keith and Mrs. Nora McAnaney were found in the woman's room in a house on Lawrence Street, Lowell. The bodies of the two people, partially clothed, were found lying on the floor of the room, which was filled with gas escaping from an open jet. It was apparently a case of suicide.

About 7 P.M., on December 3, Isaac Myers, aged sixty years, was found dead in the dining-room of his house, 287 Shawmut Avenue, Boston. A rubber tube was held securely in his mouth, and this tube was connected with an open gas jet on the chandelier, — evidently a case of suicide.

On the morning of Monday, December 13, Mrs. Emma Rand, living at 86 Mt. Vernon Street, Boston, was found dead in her room. When discovered she had a rubber tube in her mouth connecting with the gas fixture, and the gas was turned on. It was evidently a case of suicide.

At about 5.30 o'clock, on the morning of December 14, Peter Quinn, an employee at a stable, 135 Portland Street, Boston, was found dead in the office of the stable, asphyxiated by gas escaping from a gas stove.

On the morning of December 18, at about 8 o'clock, Stephen L. Weeks of Beverly, aged eighty years, was found in his room at Crafts' Hotel, Lynn, unconscious. The gas was turned on full, and the doors and windows tightly closed. He was partially revived, but died the next forenoon.

On Monday, December 20, at 10 o'clock in the forenoon,

at the Adams House, Boston, a woman about thirty years old, who had registered as Mrs. S. J. Florence, was found dead in her room. Both keys at the bracket gas fixture were turned on to their full extent, and a large amount of gas had escaped into the room.

On the evening of December 25, about 11.45 o'clock, George W. Willis, forty years old, was found dead in the office of the store, 38 Humboldt Avenue, Roxury, where he was employed. In his mouth was one end of a rubber tube, the other end of which was attached to the gas fixture, which was turned on full.

OTHER ACCIDENTS FROM GAS.

On January 4, at Milford, Dennis P. Flynn, a member of the Excelsior Hook and Ladder Company, very narrowly escaped death by asphyxiation at the company's headquarters while taking a bath in the bath-room at that place. He detected gas escaping from a gas stove in the room, but paid no attention to it. Before he realized his danger he had been rendered unconscious. A letter carrier who happened to go to the second floor of the station heard a faint gasping emanating from the bath-room. On opening the door he saw Flynn apparently lifeless. A physician was called, who, after an hour's work, resuscitated him.

Fire was discovered at 5.25 A.M., January 6, in the basement of the four-story brick building, 103 Fulton Street, Boston, owned by A. Wentworth and occupied by L. C. Giovino & Co. The fire was caused by an explosion of gas, and the damage was about fifty dollars. Joseph Giovino was severely hurt by the explosion, and was taken to the hospital. His brother, Luigi Giovino, was badly but not seriously burned about the face and hands. About 5.25 a strong smell of escaping gas was noticed in the cellar, and the two brothers went to look for the leak. One of them lighted a match, and instantly there was a small explosion.

On January 7, Johanna Fegaka, a Swede, thirty-eight years of age, employed as a domestic at 100 Sawyer Street, Boston, was discovered partially asphyxiated at about 7.30 A.M. Apparently she had risen early, and after dressing lay down upon the bed, in some way leaving the gas on but

unlighted, and had been but a short time overcome. A physician was called, who partly revived her, and sent her to the City Hospital.

On Tuesday morning, January 26, most of the occupants of Nos. 98, 100 and 102 Endicott Street, Boston, were made sick by the odor of gas, and the families in No. 98 were obliged to leave the house for the entire day. The escape of gas was first noticed by the daughter of Mr. Fardy, who lives on the first floor of No. 98. She came to his room about 1 o'clock, and told him there was a bad smell of gas in the house. He went to the only gas jet burning in the house, just over the stairs, and, finding it all right, again went to bed. He was awakened at 2 o'clock by another daughter, who informed him that there was gas leaking, and that the house was full of it. She went to the window and raised it, letting in the fresh air. In the morning he arose at 5.30, and after breakfast met a workman who had charge of the house, and who said he had been looking for the leaks for two hours. The rest of the family were awakened at 7 o'clock, and all were sick. Mrs. Fardy and an 11-year-old boy were seriously ill. A Mr. Brogan and his wife, who lived on the next floor were also badly affected. Mrs. Lally, who occupied the top floor, was another victim. In the next house, No. 100, all the occupants were more or less affected. The gas company was notified about 10 o'clock, and discovered a leak in the service pipe leading to No. 98.

On the morning of January 30, Timothy Harrigan, sixty-five years old, living at 74 Washington Street, Charlestown, employed as a night watchman in the sanitary department building of the city, on Rutherford Avenue, Charlestown, was discovered about 5 o'clock by another employee, unconscious, being nearly asphyxiated by escaping gas which came from a leak in a pipe.

On the morning of January 29, forty persons were overcome by escaping gas in the Palace Hotel, a lodging-house on Kneeland Street, Boston. A leak occurred in a gas main which passed under an addition to the building on Whittemore Street. The gas came out, filling the corridors and rooms. The night clerk and a policeman quickly aroused

the guests in the house. Two were much more seriously affected than the others, and it was some hours before they were pronounced out of danger. These were John A. Harrington, nineteen years old, who lived on Bosworth Street, Roxbury, and Fred J. Cronin, nineteen years old, a district messenger boy living at the hotel.

On the morning of February 5, Robert Moore, who keeps a restaurant at 177 Broadway, South Boston, was found unconscious in the basement. Investigation showed that he had been overcome by gas leaking from a small gas stove. He was taken to Station 6 and attended by a physician, who ordered his removal to the City Hospital.

On the morning of February 8, Mrs. M. Schmidt and her married daughter, Mrs. Thomas Miller, were found unconscious at their home, 30 Longfellow Street, Dorchester, from the effects of escaping gas coming from the burner into the room. They were taken in the ambulance to Station 11, and two physicians summoned. Both ladies had retired at a comparatively early hour. At the foot of the bed above a small bracket was the gas jet; the cock of this jet turned very easily, the slightest blow being sufficient to turn on the gas. When found it was half turned on. The daughter extinguished the gas, and the supposition is that the lace curtain which hung close by the bracket caught the gas-cock and turned it partly on. Both victims recovered.

On the morning of February 10, Barnard Josa, aged about thirty-five, and Viola Augusta, aged about twenty-four, registered at Hotel Piscopo, 32 Fleet Street, North End, Boston, and were assigned to a room on the third floor. At about 11.30 A.M. they were discovered by the hall boy, who gained an entrance to their room by breaking in the glass and pushing back the bolt to the door. The gas jet was about half open. They were unconscious; a doctor was at once summoned, and was able to resuscitate them.

On the morning of February 9, Margaret Cooney, who was employed as a sorter of shoddy at store 1359 Columbus Avenue, Boston, was overcome by gas which escaped from a leak in the pipe in the cellar. She was revived by a physician and sent to her home. She had noticed the gas when she entered the store in the morning, but thought nothing

of it until later, when it began to affect her head. She started to raise a window, but fell to the floor unconscious.

Elizabeth Crosby, aged twenty-two, residing at 189 East Springfield Street, Boston, retired about 10 p.m. on the evening of February 8. She was awakened shortly after 1 a.m., and realized that she was very sick. She was partially overcome by gas, but was able to get out of bed and reach an adjoining room. Then her strength failed, and she became unconscious. The inmate of that room was awakened by her fall, and immediately summoned help. On investigation, gas was found escaping rapidly from a defective fixture. A physician was called, and after working for some time pronounced her out of danger.

Ethel Emerson of Worcester registered at the United States Hotel, Boston, on Saturday, February 20. She was discovered about 9 o'clock on the morning of the 22d by a porter, who had smelled the gas. The burner in the room was turned on full force, the window and transom closed tightly and paper stuffed into the keyhole. A physician from the Emergency Hospital attended her. She was unconscious when he arrived, but after being removed to other quarters she revived, and admitted that she had tried to commit suicide.

On March 3, Mrs. B. C. Sprague of Attleborough attempted suicide by asphyxiation at that place. She was missed in the evening, and near midnight was traced to Horton Block, where she was found in the lady's toilet-room, nearly dead, with a rubber tube from a gas jet held in her lips. Help was secured, and she was carried to her room on Bank Street and medical aid summoned. She had been melancholy for some time.

On the afternoon of March 3, Royal D. Stimpson, who resided on Fessenden Street, Malden, was nearly asphyxiated. His landlady noticed that he did not appear downstairs during the day, and an investigation was made. It was found after breaking open the door, that Mr. Stimpson was in bed, almost unconscious, and that the gas jet was partially turned on. A physician was called, and he recovered.

At about 1.45 on the afternoon of March 10, J. M. Marshall of 13 Ingleside Street, Roxbury, being one of

several who were digging in the street south of the man-hole of the New England Telegraph and Telephone Company, was slightly injured by an explosion caused by the ignition of a mixture of air and gas which had collected in the man-hole. The cover of the man-hole was blown off, and other slight damage was done.

On Tuesday, March 9, a leak was discovered in the gas main on Dorchester Avenue, South Boston, about ten feet above Andrew Square. In the house 66½ Dorchester Avenue the children of Timothy J. Lyon were somewhat overcome by the gas, but soon recovered.

On the morning of March 13, sixteen people were overcome by gas at Nos. 12, 14 and 16 Armstrong Street, Roxbury, at about 8 o'clock. The leak was the result of a break in the main of the Roxbury Gas Light Company. There were no gas connections in these houses, and the gas probably came through the cellar walls. The names of those overcome were, in No. 12, Annie Hauck, aged twelve years; Mary Hauck, six; Amelia Barth, fifty-three; in No. 14, Joseph Imhof, four years; Lizzie Imhof, six; Frank Imhof, two; Elizabeth Hauck, thirty one; Lizzie Hauck, seven; Charles Hauck, three; Helen Hauck, seven; E. F. Grant, forty-three; Annie Grant, thirty-eight; Margaret Grant, ten; in No. 16, Elizabeth Lyons, two years; Annie Lyons, thirty-two; Laura Huntress, fifty-six. None of these were seriously affected.

On the morning of March 16, Mary Clark, twenty-three years of age, a domestic employed at 45 Old Harbor Street, South Boston, was found unconscious in her bed at about 9 o'clock by the family. She had been overcome by escaping gas. The gas-cock was found partly turned on. She was not in very good health and it was her usual custom to leave the gas turned down low. By some means this light was extinguished. She was removed to the Carney Hospital, where she was resuscitated.

About 9 o'clock, on the morning of March 23, Police Officer Fred Colby, residing at 344 Cambridge Street, Brighton, found his wife lying on her bed unconscious from the effects of escaping gas. Turning off the gas and throwing up the

windows, he carried her to another room and sent for a physician, who expressed the opinion that she would recover.

On March 25, Mabel Brown of Malden attempted suicide at the Hotel Vesuvius, 59 and 61 Green Street, Boston. She was found in an unconscious condition, and the gas jet in the room was turned on full force. She was sent to the Massachusetts General Hospital, where it was stated that she would recover.

At about 8 A.M., on the morning of March 25, Albert Holt of Avondale, Pa., aged twenty-seven, was found in his room at Hotel Alpha, 29 and 31 Green Street, Boston, suffering from gas asphyxiation. The gas in the room was turned on full force, and he was unconscious. He was taken to the hospital. No reason was given for this attempt to end his life.

On April 4, James Murphy was found unconscious at noon in a room at 107 Green Street, Boston. The other occupants of the house, on breaking in, found the gas-cock wide open. He was taken to the Massachusetts General Hospital, where he soon recovered. He said he had no thought of committing suicide, had been drinking some the night before, and probably opened the gas-cock accidentally.

On the afternoon of April 22, Mrs. Sarah Bennett, an aged woman who kept a variety store at the corner of South Main and Dwelley streets, Fall River, had a narrow escape from gas asphyxiation. She was working about the store, giving it a general cleaning, and while doing so accidentally turned on one of the gas jets. As she had lost her sense of smell, she did not detect the escaping gas. A person passing detected a strong odor of gas coming from the store, and, looking in, saw her lying on the floor. He immediately opened the door and called a physician. The woman was revived after a short time, and, although sick from the effects of the gas, recovered in a few hours.

On the morning of April 29, Mrs. Ida Rubenovitz, thirty-eight years of age, living at 9 Barton Street, and her son Max, six years old, who were visiting at the house of her

son-in-law, Abraham Stearns, at 35 Poplar Street, Boston, were found by Mr. Stearns at about 5 o'clock in the morning, overcome by gas. A physician was called, and both victims recovered. The woman was unaccustomed to the use of gas, and had blown it out, thinking that the proper way to extinguish it.

During the morning of May 5, Mrs. Sarah Woholan and her sister, Miss Annie Flynn, who resided on Hampden Street, Holyoke, were at work round a gas stove, and in some manner the connecting pipe became loosened from the stove, the gas ignited and quickly enveloped Miss Flynn, who was quite seriously burned before the flames could be extinguished.

On the morning of June 2, Carrie Doyle, twenty-three years old, residing at 889 Washington Street, Boston, was found unconscious in bed; the gas had been accidentally turned on, and the doors and windows in the room were all partially open, to which fact she probably owed her life.

In Worcester, on June 6, while engaged in repairing an old gas main and making investigation of an old one which supplied the churches at Salem Square, two of the three workmen at a man-hole on Front Street were overcome by gas, and one of them, the foreman, was sent to the city hospital. The other two were assisting from the top the foreman, who was the only one in the hole. He had cut a hole in the main, which they had found, after a search, was under the electric car tracks, was inhaling more gas than he realized, and fell over as if dead. One of the others jumped in to pull him out, and was overcome. The other and a policeman managed to get the two men out, and they were taken to the hospital.

At about 7.30 o'clock, on the morning of June 13, Ellen Gilmer, a young woman who came to this country from Ireland about eight weeks before, and was employed as a servant at the parochial residence of the Rev. Dennis Scannell of St. Anne's church in Worcester, was found unconscious in her room, having been overcome by escaping gas. She evidently thought she had turned it completely off, as the light was out, but the burner was turned just enough

to allow gas to escape. She was removed to St. Vincent's Hospital, and in the evening was in a fair way to recover.

On the morning of June 18, Mary Seigel, a domestic at Matthes Hall in Germantown, Lawrence, was found in her room overcome by gas. A physician was summoned. On regaining her senses, she stated that she must have failed to turn the gas off entirely. At noon she was out of danger.

On the morning of June 21, James J. Murphy, twenty-one years old, of 66 Calumet Street, Roxbury, was found in a room at Hotel Vossler, Providence Street, Boston, in a semi-conscious condition; to make doubly sure that his attempt at suicide would prove successful, he had inflicted a razor cut on one wrist. A physician was called, and ordered him sent to the City Hospital. The next morning he was reported to be recovering.

Garrett Brown, who lived in the basement of a house on Anawan Street, Fall River, had a narrow escape from asphyxiation on the morning of June 27. When found, Mr. Brown was nearly unconscious and in a dangerous condition. A physician was called, and after considerable work revived him. The burner in the room was found partly turned on.

On the morning of July 14, John Drury, fifty years of age, who was employed as a salesman in a dry-goods store, was found unconscious in his room at 4 Greenville Place, Boston. The gas was turned on full, and there were indications that he had attempted to take his own life.

On July 28, John Mahoney, an employee of the highway department at Fall River, was overcome with gas at the corner of Fourth and Pleasant streets in that city; the accident was caused by gas escaping into a sand-catcher on which he was at work.

On the afternoon of August 1, Stephen and Matthew White were found unconscious in a room occupied by them at Ketterer's Hotel, on Canal Street, Boston. The gas was found turned on full force, but it could not be ascertained whether it was blown out or turned on again accidentally after it had once been turned off. They were taken to the Massachusetts General Hospital, where they recovered.

On August 20, Felix Hanna of Exeter, N. H., was par-

tially asphyxiated at the Hampton House, Boston, as the result of an accident in connection with the gas fixture in his room.

On the evening of August 29, Patrick J. Dolan, an inspector of the Lynn Gas and Electric Company, while looking for a gas leak on Lyman Street in the city of Lynn, was severely burned about the face, neck and hands and one eye was badly affected, by an explosion which occurred when he lighted a match to ascertain whether the gas was coming out of the catch-basin in the street.

On the evening of September 4, Joseph Davis and J. C. LeFort, two young men from North Brookfield, registered at the Sherwood House, Worcester. The next morning the bell boy, in passing through the hall, detected the odor of gas coming from their room. The room was entered, and the two men found unconscious. They were taken to the City Hospital, where they recovered later in the day. They were unfamiliar with the use of gas.

On the morning of September 12, George S. Spear, twenty-five years old, of Rockland, Me., rooming at 16 Upton Street, Boston, was found in his room in an unconscious condition, caused by inhaling gas which was escaping from an open gas-cock. He was taken to the City Hospital, and recovered. It was first thought that he had attempted to commit suicide, but he claimed that it was accidental.

On the morning of October 3, Magnus P. Hearstead, aged thirty-five, a lodger at 70 Harrison Avenue, Boston, was found in his room unconscious from the effects of gas which was escaping from a wide-open stop cock. Appearances indicated that it was an attempt at suicide, for which he gave no reason. He was carried to the City Hospital.

Anthony Morgan, thirty years of age, was found unconscious in his room, 44 Eliot Street, Boston, at 8.15 o'clock on the morning of October 3. The gas was turned on full force and the windows were closed. He was taken to the City Hospital, where he recovered.

On the evening of October 4, a man registered at Hotel Delta, 11 Pitt Street, Boston, under the name of W. Green,

and was assigned to a room. Nothing was heard from the room until 10.30 the next morning, when, as he did not answer repeated calls, the door was opened, and he was found lying on the bed unconscious. The tip had been removed from the gas burner, and the gas turned on full force. He was unknown to any of the occupants of the house, and was carried to the General Hospital.

On the morning of October 5, George Elwell, who roomed at Mrs. S. A. Stickney's, 67 Summer Street, Malden, was found in his room, nearly asphyxiated. He retired the night before somewhat ill from a severe cold, and either blew the gas out or turned the gas-cock beyond the stop. His room was entered through a window, and he was found lying on the floor. Two physicians were called, who, after two hours' work, succeeded in resuscitating him.

On October 14, James Shepard, aged fifty-seven, a carpenter living at 110 Hewett Street, and Joseph Jansen, aged thirty-five, living at 35 Longmeadow Street, Roslindale, were overcome by gas while working in the basement of 28 Phillips Street, Boston, having removed a piece of gas pipe, from which gas came rapidly into the room. They were taken to the General Hospital.

At 12.25 P.M., on October 15, Eva Eaton, aged twenty-two, lodging at 570 Massachusetts Avenue, Boston, was found lying on the bed in her room unconscious, with the gas turned on full force. She was taken to the City Hospital, where she recovered. It was apparently a case of attempted suicide.

On the morning of October 20, Nellie Cook, a domestic at 58 Thetford Avenue, Dorchester, was found in her room on the upper floor unconscious, and was taken to the City Hospital. Repairers had been at work on the gas pipes, and had caused a leak through the ceiling.

On October 28, Nellie Gazaway, living at 52 Fellows Street, Roxbury, attempted suicide by turning on the gas. She was discovered by members of the family, and taken to the City Hospital.

About noon of November 3, James Griffin was found in a room at the Park Square Hotel, Boston, in a semi-conscious

condition. The gas was turned on full and the window was partially opened. It was thought to have been an accident.

On the morning of November 13, Bridget Wade, nineteen years old, a domestic at 598 Broadway, South Boston, was found in her room unconscious. The room was filled with gas from a leaking gas-cock. After an hour's work she was resuscitated.

Early in the morning of November 21, Joseph Olden, a night man on a lunch-cart at the corner of Bedford and Third streets, Fall River, was found on the floor of his cart unconscious. A rubber pipe connecting a gas stove with the gas pipe in the street had become detached from the stove, and the gas had poured into the cart, suffocating him. A window open an inch or two perhaps saved his life.

On the forenoon of December 3, at about 11 A.M., a man named Henry Franklin was found unconscious in his room at 85 Tyler Street, Boston, with the gas turned on. He was taken to the City Hospital.

At 9.30 o'clock on the morning of December 4, Lennie Garty, twenty-eight years old, was found unconscious in his room at 54 Myrtle Street, Boston. A window was found open at the top, and apparently the gas had been lighted and the flame blown out by the wind, as the room was full of gas. The man was taken to the City Hospital.

On the afternoon of December 27, James Weston of Marshfield, age sixty-nine, was found unconscious in his room at the Hotel Alpha, Boston, with the gas turned on. Upon retiring the night before he had blown out the gas. He was taken to the Massachusetts General Hospital.

FATAL ACCIDENTS FROM ELECTRICITY.

At about 9 o'clock, on the evening of May 14, William Casey and Patrick Gavin, residing at 35 Dudley Street, Chelsea, while returning home came in contact with a broken telephone wire lying in the street, which had been crossed with a high-tension electric light wire. Gavin first stepped on the wire, the shock threw him to the ground and directly upon the wire. Casey attempted to assist him, and was in turn thrown to the ground. Their cries for help attracted the attention of those near by on the street, who

were unable to aid them; the two men could not get away from the live wire, and before the current could be cut off, life was extinct.

On the morning of July 18, James Lynch, about twenty-six years of age, an employee of the Central Massachusetts Electric Company of Palmer, was killed by an electric shock in that town at about 8 o'clock. He was working on a wire in the rear of Heimann & Lichten's straw shop. The wires had been cut off from the main wire, and were supposed to contain no current. He was leaning against one wire and attempted to cut off another; when his nippers came in contact with the second wire he received a shock. It is not known how the current got into the wire with which he came in contact.

At about 9.30 A.M., on July 30, at Fall River, James Griffin, living at 54 Green Street, employed as lineman by the Fall River Electric Light Company, while painting a pole and stringers in front of 156 Fifth Street, came in contact with live wires, fell backward and headlong to the earth, a distance of one hundred and twenty-five feet, and was dead when picked up. His skull was crushed by the fall. At the autopsy it was found that death resulted from an electric shock.

On August 3, Long Pierella, residing at 9 Luther Place, Boston, while in search of sparrows under the hood of an electric street lamp, received a shock that caused his death, probably due to his coming in contact with the live connections of the hangerboard with one hand and the grounded hood-rod with the other.

On August 18, C. D. Hodell, employed as an oiler at the station on Boston Street of the Boston Electric Light Company, received a shock that caused his death. It is supposed that, while in the act of adjusting the brushes on an arc dynamo, his right arm came in contact with the frame of the dynamo, while his left was on the brushes.

About 3.30 o'clock, on the afternoon of September 19, at East Cambridge, Thomas Mallahan, eight years old, climbed a pole on which were strung two electric feed wires, and, evidently unconscious of danger, grasped a live wire, receiving a shock which resulted in instant death.

On October 1, Albert Walsh, a lineman employed by the Boston Electric Light Company, while making changes on a telephone pole opposite 162 Pleasant Street, Dorchester, received a shock from an alternating circuit of high potential, and fell to the ground, a distance of about thirty-seven feet. He was taken to the City Hospital, where he died the same evening.

OTHER ACCIDENTS FROM ELECTRICITY.

The two following accidents were not reported by the United Electric Light Company of Springfield until too late for last year's report: —

On the morning of Sept. 12, 1896, William H. Armstrong, a student of dentistry, while at work in the dental laboratory of Dr. J. S. Hurlburt in the Masonic Building, Springfield, accidentally made a ground connection with the wires of one of the power circuits of the United Electric Light Company, which circuit was crossed with the wires of a high-tension arc circuit. The shock received rendered him insensible for about ten minutes, but left no permanent injuries.

On Oct. 28, 1896, George Newton, a lineman in the employ of the United Electric Light Company, received a scalp wound on the back of his head, caused by an electric shock from carelessly taking hold of a live wire on a cross-arm above him, and on the other side of the pole from which he was working. He also received a severe burn in the palm of his hand, so that he was taken to the City Hospital.

On Tuesday, Jan. 5, 1897, at 11.15 A.M., an accident happened to D. Sheehan, at the Atlantic Avenue station of the Boston Edison Company, caused by his using a brass tag to mark a dividing line on a galvanized-iron door jamb. The tag slipped from his hand, making a connection between switch and iron, and burning the first three fingers of the left hand, so that on two of them the nails were nearly burned off. The wrist was also slightly burned.

On Feb. 2, 1897, at Lowell, Mass., Xavier Roussell, an employee of the Lowell Electric Light Corporation, was doing some work on the upper cross-arm of an electric light pole about fifty feet high, when he received a shock. He

slipped from the arm and fell to the ground, striking and breaking a guy wire in his fall, and receiving several contusions on different parts of his body.

On Feb. 12, 1897, A. E. Treen, a carpenter in the employ of the Boston Electric Light Company at their Ferdinand Street station, was making measurements of the base of a five hundred volt switch. A pair of calipers which he was using accidentally dropped across the contact jaws of the switch, causing a short circuit. The flash badly burned his face and right hand and singed his hair.

On Monday, April 25, shortly before two o'clock p.m., Angus A. McDonald, a carpenter, living at 78 South Street, Jamaica Plain, and employed by the Edison Electric Illuminating Company, while attempting to move a cut-out in the basement of 552 Washington Street, severely burned two fingers of his right hand.

On May 1, on Lockstead Avenue, Jamaica Plain, at premises owned by W. K. Green, Geo. Williamson, while making repairs on a telephone circuit, attempted to throw a coil of bare wire over a high-tension electric light circuit. He received a shock that rendered him insensible for about fifteen minutes.

On June 1, T. T. Kelly, employed by the Church Green Electric Light and Power Company, received severe burns on the right hand while making service connections on the roof of the Carter, Rice & Co. building, Sullivan Place.

On Monday morning, June 14, William F. Sonn, an employee of the Edison Electric Illuminating Company, Boston, in testing the meters at 112-116 Boylston Street, severely burned both his hands from a short circuit. His injuries were attended to at the Emergency Hospital.

On the morning of July 14, at Pittsfield, William McDermott, a boy about fourteen years old, had a narrow escape from death by handling a live wire. A pin had broken off a pole at the corner of Madison Avenue and Tremont Street, allowing the wire to fall into the street. The boy picked it up and ran along the street, allowing the wire to slip through his hands. His foot struck a stone, which caused him to stumble, and, when doing so, he grasped the wire tightly, and received a shock which threw him to the

ground insensible. With proper treatment he regained consciousness, and was all right the next day.

On July 17, W. H. Barker, an employee of the fire alarm department, while at work on a pole making repairs on the fire alarm wires at corner of White and Eutaw streets, East Boston, accidentally came in contact with a high-tension electric light wire, from which he received a severe shock, causing a fall from the pole, and thereby sustaining severe injuries to his chest, back and arms.

On August 11, William Nelson, foreman for the Lord Electric Company, while inserting a fifty-ampere fuse in an open cut-out at the Hotel Touraine, Boston, short-circuited the two outside poles of the system, receiving severe burns on his arm and face.

About 10 o'clock, on the morning of August 13, Eugene Welch, a lineman in the employ of the United Electric Light Company of Springfield, while engaged in taking the slack from one wire of a live circuit on a pole located in the rear of the Republican Building, accidentally came in contact with the opposite side of the circuit, sustaining a severe shock through his right hand.

About 11 A.M., on August 16, F. L. Harkins, an employee of the Boston Electric Light Company, while trimming a lamp at the corner of Thornley and Pleasant streets, received a shock which caused him to fall to the ground, injuring his wrist, ankle and back. He was taken to the City Hospital, and was discharged from there about 3 o'clock the same day.

On September 16, Thomas Kelley received a shock and had the palm and fingers of his right hand badly burned by coming in contact with a wire which was hanging from a telegraph pole at the corner of Massachusetts Avenue and Hilton Street, Boston, this wire being crossed by a high-tension electric light wire.

On October 28, a lineman by the name of Roberts, employed by the Suburban Light and Power Company, while working at the corner of Swett Street and Massachusetts Avenue, and standing on his spur on a pole about twenty-five feet from the ground, received a shock which threw him to the sidewalk, fracturing his right thigh and badly bruising his face.

GAS COMPANIES.

The following table shows the corporate name and capital of the gas companies in active operation on the thirtieth day of June last, also the localities supplied, with the population of each according to the census of 1895. Unless otherwise noted the par value of each share is \$100:—

CORPORATE NAME.	Localities Supplied.	Population.	Capital.
Adams Gas Light Co.,	Adams,	7,837	¹ \$17,300
Amesbury & Salisbury Gas Co.,	Amesbury,	9,986	60,000
Amherst Gas Co.,	Anherst,	4,785	25,000
Arlington Gas Light Co.,	Arlington,	6,515	70,000
	Belmont,	2,843	—
	Winchester,	6,150	—
Athol Gas and Electric Co.,	Athol,	7,364	25,000
Attleborough Gas Light Co., ²	Attleborough,	8,288	46,400
Bay State Gas Co.,	Boston (in part), ³	—	2,000,000
Beverly Gas & Electric Co.,	Beverly,	11,806	92,000
Boston Gas Light Co.,	Boston (city proper),	160,349	⁴ 2,500,000
Brockton Gas Light Co.,	Brockton,	33,165	178,500
Brookline Gas Light Co.,	Brookline,	16,164	2,000,000
	Boston (Brighton, Roxbury, South Boston and Dorchester districts),	381,260	—
Cambridge Gas Light Co.,	Cambridge,	81,643	700,000
	Somerville (in part),	29,017	—
Charlestown Gas & Electric Co.,	Charlestown,	40,304	⁵ 500,000
	Somerville (in part),	23,183	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Chelsea Gas Light Co.,	Chelsea,	31,264	300,000
	Everett (in part),	—	—
Chicopee Gas Light Co.,	Chicopee,	16,420	75,000
Citizens' Gas Light Co.,	Quincy,	20,712	33,000
Clinton Gas Light Co.,	Clinton,	11,497	⁴ 73,000
Cottage City Gas & Electric Light Co.,	Cottage City,	1,038	25,000
Danvers Gas Light Co.,	Danvers,	8,181	⁵ 20,000
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	7,211	⁵ 100,000
	Hyde Park,	11,826	—
Dorchester Gas Light Co.,	Boston (Dorchester district),	45,909	472,000
	Milton,	5,518	—
East Boston Gas Co.,	Boston (East Boston),	42,595	¹ 220,000
Easthampton Gas Co.,	Easthampton,	4,790	30,000
Fall River Gas Works Co.,	Fall River,	89,203	450,000
Fitchburg Gas & Electric Light Co.,	Fitchburg,	26,409	⁵ 150,000
Framingham Gas, Fuel & Power Co.,	South Framingham,	5,770	75,000
Gardner Gas, Fuel & Light Co.,	Gardner,	9,182	28,900
Gloucester Gas Light Co.,	Gloucester,	28,211	⁵ 80,000
Greenfield Gas Light Co.,	Greenfield,	6,229	⁵ 50,000

¹ Par value, \$25.² Not incorporated.³ Sold principally to other companies.⁴ Par value, \$500.⁵ Par value, \$50.

CORPORATE NAME.	Localities Supplied.	Population.	Capital.
Haverhill Gas Light Co., . . .	Haverhill, . . .	30,209	¹ \$75,000
Ipswich Gas Light Co., . . .	Ipswich, . . .	4,720	16,000
Jamaica Plain Gas Light Co., . .	Boston (Wards 22 & 23),	40,572	250,000
Lawrence Gas Co., . . .	Lawrence, . . .	52,164	590,000
	Methuen, . . .	5,690	-
	Norh Andover, . . .	3,569	-
Leominster Gas Light Co., . . .	Leominster, . . .	9,211	50,000
Lexington Gas Light Co., . . .	Lexington, . . .	3,498	30,100
Lowell Gas Light Co., . . .	Lowell, . . .	84,367	500,000
	Dracut, . . .	2,243	-
	Tewksbury, . . .	3,379	-
	Chelmsford, . . .	3,162	-
Lynn Gas & Electric Co., . . .	Lynn, . . .	62,354	400,000
	Swampscott, . . .	3,259	-
	Saugus, . . .	4,497	-
Malden & Melrose Gas Light Co., .	Malden, . . .	29,708	235,000
	Melrose, . . .	11,965	-
	Medford (in part),	-	-
	Everett (in part),	-	-
Marblehead Gas & Electric Light Co.,	Marblehead, . . .	7,671	40,000
Marlborough Gas Light Co., . . .	Marlborough, . . .	14,977	50,000
Milford Gas Light Co., . . .	Milford, . . .	8,959	72,300
	Hopedale, . . .	1,377	-
Nantucket Gas Light Co., . . .	Nantucket, . . .	3,016	36,000
Natick Gas Light Co., . . .	Natick, . . .	8,814	20,000
New Bedford Gas & Edison Light Co.,	New Bedford, . . .	55,251	550,000
Newburyport Gas & Electric Co., .	Newburyport, . . .	14,552	140,000
Newton & Watertown Gas Light Co.,	Newton, . . .	27,590	250,000
	Watertown, . . .	7,788	-
	Wellesley, . . .	4,229	-
	Weston, . . .	1,710	-
North Adams Gas Light Co., . . .	North Adams, . . .	19,135	50,000
Northampton Gas Light Co., . . .	Northampton, . . .	16,746	² 50,000
North Attleborough Gas Light Co., .	North Attleborough, . .	6,576	68,100
	Wrentham, . . .	2,584	-
Norwood Gas Light Co., . . .	Norwood, . . .	4,574	12,000
People's Gas & Electric Co., . . .	Stoneham, . . .	6,284	10,000
	Reading, . . .	4,717	-
Pittsfield Coal Gas Co., . . .	Pittsfield, . . .	20,461	62,500
Plymouth Gas Light Co., . . .	Plymouth, . . .	7,957	40,000
Roxbury Gas Light Co., . . .	Boston (Roxbury district), . . .	92,088	600,000
Salem Gas Light Co., . . .	Salem, . . .	34,473	300,000
	Peabody, . . .	10,507	-
South Boston Gas Light Co., . . .	Boston (South Boston),	67,913	440,000
Southbridge Gas & Electric Co., .	Southbridge, . . .	8,250	¹ 50,000
Spencer Gas Co., . . .	Spencer, . . .	7,614	85,000
Springfield Gas Light Co., . . .	Springfield, . . .	51,522	500,000
	West Springfield, . .	6,125	-
Stoughton Gas & Electric Co., . .	Stoughton, . . .	5,272	24,000
Taunton Gas Light Co., . . .	Taunton, . . .	27,115	¹ 80,000
Waltham Gas Light Co., . . .	Waltham, . . .	20,876	140,000
Webster Electric Co., . . .	Webster, . . .	7,799	45,000
	Dudley, . . .	3,203	-
Westfield Gas Light Co., . . .	Westfield, . . .	10,663	75,000
Williamstown Gas Co., . . .	Williamstown, . . .	4,887	20,000
Woburn Gas Light Co., . . .	Woburn, . . .	14,178	45,100
Worcester Gas Light Co., . . .	Worcester, . . .	98,767	500,000

¹ Par value, \$50.² Par value, \$25.

The company at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Waltham, Webster and Westfield, have furnished electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plants :—

Chicopee Manufacturing Co.,	Chicopee Falls,	\$25,000 00
Holyoke Water Power Co.,	Holyoke,	100,000 00
Otis Co.,	Ware,	10,000 00

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth :—

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	8	8	\$17,300 00
Amesbury,	10	10	60,000 00
Amherst,	36	36	25,000 00
Arlington,	51	40	42,000 00
Athol,	8	3	4,300 00
Attleborough,	22	16	41,200 00
Bay State,	4	2	300 00
Beverly,	37	37	92,000 00
Boston,	5	2	1,500 00
Brockton,	63	54	171,700 00
Brookline,	18	9	133,400 00
Cambridge,	437	384	622,000 00
Charlestown,	252	230	459,700 00
Chelsea,	121	115	293,600 00
Chicopee,	7	3	14,500 00
Citizens' (Quincy),	8	8	33,000 00
Clinton,	24	24	73,000 00
Cottage City,	10	10	25,000 00
Danvers,	18	17	11,950 00
Dedham,	40	35	89,250 00
Dorchester,	16	10	89,700 00
East Boston,	141	119	187,875 00
Easthampton,	39	33	25,900 00
Fall River,	34	20	78,500 00
Fitchburg,	52	45	131,750 00
Frammingham,	20	16	45,000 00

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Gardner,	14	13	\$22,200 00
Gloucester,	84	83	77,950 00
Greenfield,	36	28	45,150 00
Haverhill,	36	35	74,250 00
Ipswich,	16	16	16,000 00
Jamaica Plain,	95	89	207,000 00
Lawrence,	243	217	526,400 00
Leominster,	57	55	49,700 00
Lexington,	22	21	29,900 00
Lowell,	280	231	446,200 00
Lynn,	159	153	390,600 00
Malden,	146	126	206,600 00
Marblehead,	28	23	32,500 00
Marlborough,	15	15	50,000 00
Milford,	54	48	70,400 00
Nantucket,	47	44	34,700 00
Natick,	21	21	20,000 00
New Bedford,	370	333	500,800 00
Newburyport,	113	92	115,700 00
Newton,	173	160	236,200 00
North Adams,	36	29	48,800 00
Northampton,	46	33	29,600 00
North Attleborough,	37	32	64,300 00
Norwood,	4	3	9,333 33
People's (Stoneham),	7	6	9,000 00
Pittsfield,	56	44	54,600 00
Plymouth,	37	30	30,800 00
Roxbury,	5	3	500 00
Salem,	219	201	286,700 00
South Boston,	7	4	1,500 00
Southbridge,	71	67	46,850 00
Spencer,	16	16	85,000 00
Springfield,	127	115	451,000 00
Stoughton,	6	6	24,000 00
Taunton,	113	102	74,600 00
Waltham,	105	96	128,300 00
Webster,	19	17	32,000 00
Westfield,	27	24	68,500 00
Williamstown,	5	5	20,000 00
Woburn,	40	39	44,600 00
Worcester,	195	183	468,700 00

The following statistics exhibit a summary of the financial operations of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board :—

	FOR YEAR ENDING JUNE 30.	
	1896.	1897.
RECEIPTS:—		
For gas sold by meter,	\$5,517,061 62	\$5,514,936 64
For gas supplied to public lamps,	181,006 85	179,664 22
From sales of coke,	177,245 36	183,738 75
sales of tar,	131,924 78	138,649 08
sales of ammoniacal liquor,	27,133 24	21,624 74
rent of meters,	2,274 28	2,148 01
rent of gas stoves and engines,	1,828 87	888 99
rent of gas lamps,	611 66	239 43
public lamps other than gas lamps,	4,487 12	4,676 47
other sources,	79 40	181 55
Total,	\$6,043,652 68	\$6,046,747 88
EXPENSES:—		
1. Coals,	\$888,057 50	\$878,607 53
2. Enrichers,	635,322 53	650,802 91
3. Purifying materials,	33,368 72	30,409 02
4. Water,	21,509 29	23,721 35
5. Wages at works,	453,266 84	434,128 07
6. Repairs and maintenance of works,	256,199 90	258,600 22
7. Apparatus and machinery,	17,192 18	17,684 11
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	193,902 70	178,153 95
9. Repairs, renewals, and maintenance of mains and service pipes,	201,736 72	158,446 45
10. Repairs and renewals of meters,	93,187 25	61,312 45
11. Gas stove fixing, repairs, etc.,	6,428 69	11,085 92
12. Lighting and repairing (gas lamps only),	11,510 64	11,708 51
13. Lighting and repairing, and materials used for other lamps,	4,179 46	4,293 41
14. Directors' allowances,	21,207 16	12,889 60
15. Salaries of officers,	156,693 10	164,844 94
16. General salaries,	125,697 09	112,981 34
17. Rent of offices,	32,607 89	32,536 33
18. General office expenses,	59,912 01	59,729 66
19. Taxes,	291,653 84	298,254 51
20. Insurance,	29,632 60	33,776 64
21. Law expenses,	29,473 26	27,796 43
22. Claims,	4,417 14	8,442 70
23. Bad debts,	8,464 19	7,475 83
24. Incidental expenses,	33,230 94	50,201 27
25. Gas bought,	610,402 74	612,879 62
Total,	\$4,219,254 38	\$4,140,762 77
Leaving an apparent net profit on their gas business of	\$1,824,398 30	\$1,905,985 11
They have also received for interest, etc.,	8,338 38	10,012 77
for rents, etc.,	180,086 80	452,292 58
as profits from electric lighting,	211,154 02	223,738 38
Making a total of	\$2,223,977 50	\$2,597,028 84
From these receipts were paid interest on bonds and loans,	\$272,842 02	\$263,664 18
Dividends,	1,087,106 84	1,516,644 00
Other items,	505,830 29	300,077 14
	\$1,865,779 15	\$2,080,385 32
Leaving a surplus for the year of	\$358,198 35	\$516,643 52

One¹ of the companies appears not to have earned expenses, and seventeen² others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show a decrease of \$2,124.98. In the year 1896 an increase was shown over the previous year of \$737,240.02. The increase given for 1896 was the largest of any year since the returns have been made.

Although the quantity of gas sold for public lamps has increased during the year, the income from this source has decreased \$1,342.63, showing an appreciable reduction in the average price of gas supplied for this purpose.

In Appendix A will be found, under date of June 30, 1897, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1896 show the following facts:—

	June 30, 1896.	June 30, 1897.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$24,548,609 51	\$25,207,490 31
Cash on hand,	354,931 94	486,583 36
Due for gas,	672,461 92	823,171 54
Other accounts due,	357,431 39	232,893 81
Materials, etc.,	1,141,557 74	1,127,824 38
Notes receivable,	31,672 61	170,838 50
Investments,	478,914 72	429,045 41
Electric assets,	2,866,573 36	3,004,295 65
	\$30,452,153 19	\$31,482,142 96
LIABILITIES:—		
Capital stock,	\$16,831,200 00	\$16,909,400 00
Bonds,	1,936,800 00	2,029,720 00
Notes payable,	2,958,501 39	3,244,511 32
Unpaid bills,	607,677 59	585,076 96
Unpaid dividends,	24,345 40	23,163 63
Deposits,	34,929 16	58,066 16
Interest due and unpaid,	101,407 07	108,249 55
Other items,	111,931 15	96,300 20
	\$22,606,791 76	\$23,054,487 82
Reserved and depreciation funds,	681,132 64	704,960 93
	\$23,287,924 40	\$23,759,448 75
Surplus,	7,164,228 79	7,722,694 21
	\$30,452,153 19	\$31,482,142 96

¹ Three last year.² Twenty-two last year.

Of these companies —

	June 30, 1896.	June 30, 1897.
58 ¹ show an aggregate surplus of	\$7,693,915 29	\$8,232,074 84
9 ² show an aggregate deficit of	529,686 50	509,380 63
Leaving total net surplus, as shown above, . .	\$7,164,228 79	\$7,722,694 21
Which, added to reserves carried as liabilities, .	681,132 64	704,960 93
Would show an actual surplus of	\$7,845,361 43	\$8,427,655 14
Equivalent to a per cent. on capital of about .	47	50

¹ Sixty in 1896.

² Nine in 1896.

The following table shows the valuation of the property of each company, as assessed by the local assessors :—

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams,	\$17,600	Lexington,	\$13,867
Amesbury,	18,700	Lowell,	1,020,500
Amherst,	10,850	Lynn,	482,100
Arlington,	35,475	Malden,	279,050
Athol,	15,500	Marblehead,	13,800
Attleborough,	37,900	Marlborough,	52,635
Bay State,	1,025,500	Milford,	86,400
Beverly,	81,200	Nantucket,	6,000
Boston,	4,107,100	Natick,	13,200
Brockton,	98,350	New Bedford,	700,450
Brookline,	2,279,100	Newburyport,	130,200
Cambridge,	994,100	Newton,	397,595
Charlestown,	698,800	North Adams,	39,000
Chelsea,	346,100	Northampton,	64,900
Chicopee,	55,000	North Attleborough,	58,100
Chicopee Falls,	10,000	Norwood,	13,283
Citizens' (Quincy),	13,500	Otis Co. (Ware),	14,300
Clinton,	73,700	People's (Stoneham),	30,550
Cottage City,	12,350	Pittsfield,	92,900
Danvers,	4,000	Plymouth,	23,350
Dedham,	49,000	Roxbury,	665,100
Dorchester,	352,000	Salem,	285,500
East Boston,	265,400	South Boston,	386,100
Easthampton,	32,000	Southbridge,	39,700
Fall River,	319,900	Spencer,	24,400
Fitchburg,	162,200	Springfield,	629,900
Framingham,	42,000	Stoughton,	9,500
Gardner,	13,650	Taunton,	71,000
Gloucester,	80,000	Waltham,	317,700
Greenfield,	29,000	Webster,	31,800
Haverhill,	169,800	Westfield,	85,000
Holyoke,	262,210	Williamstown,	6,801
Ipswich,	6,600	Woburn,	51,000
Jamaica Plain,	244,500	Worcester,	702,300
Lawrence,	525,000		
Leominster,	21,000		
			\$19,347,066

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned :—

Amherst,	\$9,750	Lynn,	\$266,500
Athol,	9,000	Newton,	68,900
Beverly,	39,900	North Adams,	19,600
Chelsea,	110,900	Southbridge,	7,200
Clinton,	59,500	Waltham,	152,000
Easthampton,	9,000	Webster,	21,500
Holyoke,	160,000	Westfield,	27,000
Lawrence,	90,000		
Lexington,	6,000	Total,	\$1,046,650

The value of the gas plants, as assessed by the local assessors, is then in round numbers, \$17,500,000 as there are electric plants at Brookline, Charlestown, Cottage City, Fitchburg, New Bedford, Newburyport, Spencer and Stoughton, which are not given in the above table.

The following table shows the amount paid by each company for taxes after deducting the amounts belonging to the electrical departments, and the amount for each thousand feet of gas sold :—

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	\$657 63	\$0 1319
Amesbury,	568 31	0949
Amherst,	90 28	1243
Arlington,	938 65	1261
Athol,	256 33	0589
Attleborough,	878 03	0810
Bay State,	19,863 70	0185
Beverly,	722 08	0769
Boston,	61,453 43	0573
Brockton,	2,014 67	0704
Brookline,	28,663 33	0425
Cambridge,	19,606 81	0976
Charlestown,	7,844 87	0699
Chelsea,	4,118 24	1471
Chicopee,	810 91	0758
Citizens' (Quincy)	236 52	0298
Clinton,	541 33	0799
Cottage City,	142 20	0536
Danvers,	109 12	0377
Dedham,	805 27	1048
Dorchester,	8,489 56	0474
East Boston,	4,303 42	0906
Easthampton,	376 69	1030

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Fall River,	\$6,562 92	\$0 0649
Fitchburg,	1,804 82	0938
Frammingham,	756 00	0662
Gardner,	517 45	2913
Gloucester,	2,719 12	1187
Greenfield,	661 12	1552
Haverhill,	3,887 96	0476
Holyoke,	1,939 84	0352
Ipswich,	81 66	0358
Jamaica Plain,	4,033 88	0585
Lawrence,	9,476 46	1083
Leominster,	605 49	3032
Lexington,	100 00	1897
Lowell,	19,065 50	0665
Lynn,	5,275 09	0405
Malden,	4,440 60	0769
Marblehead,	236 48	1204
Marlborough,	1,073 81	1511
Milford,	1,473 25	1432
Nantucket,	145 74	0763
Natick,	556 67	1366
New Bedford,	5,046 37	0865
Newburyport,	1,341 49	1438
Newton,	6,838 25	0779
North Adams,	542 07	0220
Northampton,	1,105 89	0601
North Attleborough,	1,816 44	1766
Norwood,	235 16	0561
Otis Co. (Ware),	265 68	0759
People's (Stoneham),	537 68	2027
Pittsfield,	1,708 80	1090
Plymouth,	465 41	1033
Roxbury,	8,910 36	0418
Salem,	4,612 75	1098
South Boston,	5,270 71	0480
Southbridge,	266 10	1335
Spencer,	277 80	0371
Springfield,	8,772 92	0774
Stoughton,	181 58	2717
Taunton,	1,690 07	0400
Waltham,	2,728 40	1091
Webster,	164 77	0868
Westfield,	1,328 16	1403
Williamstown,	220 31	2334
Woburn,	899 42	0851
Worcester,	13,278 98	0663
	\$297,307 51	-

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that

part of the gas companies' taxes belonging to their electrical departments, was \$297,307.51, an average of 5.43 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$5,653.67 in the total and of three one-hundredths of a cent for every thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table: —

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams,	1 -	1 -	-
Amesbury,	7	\$4,200 00	\$0 7011
Amherst,	6	1,250 00	-
Arlington,	6	3,500 00	4663
Athol,	1 -	1 -	-
Attleborough,	10	4,640 00	4280
Bay State,	10	200,000 00	1864
Beverly,	8	7,360 00	-
Boston,	10	250,000 00	2333
Brockton,	1 -	1 -	-
Brookline,	10	200,000 00	-
Cambridge,	10	70,000 00	3486
Charlestown,	6	30,000 00	-
Chelsea,	5½	16,500 00	-
Chicopee,	4	1,600 00	1496
Citizens' (Quincy),	1 -	1 -	-
Clinton,	1 -	1 -	-
Cottage City,	1 -	1 -	-
Danvers,	1 -	1 -	-
Dedham,	1 -	1 -	-
Dorchester,	12	56,640 00	3162
East Boston,	9	19,800 00	4170
Easthampton,	6	1,800 00	-
Fall River,	13	42,300 00	4183
Fitchburg,	10	15,000 00	-
Framingham,	1 -	1 -	-
Gardner,	1 -	1 -	-
Gloucester,	9	7,200 00	3142
Greenfield,	5 -	1,080 00	2986
Haverhill,	13	9,750 00	1195
Ipswich,	7	1,120 00	4911
Jamaica Plain,	9	22,500 00	3262

¹ No dividends declared.

² An additional dividend of two per cent., or \$1,840, from sale of land.

³ An additional dividend of four per cent., or \$100,000, from sale of Federal Street property.

⁴ An additional dividend of three per cent., or \$2,400, was declared from the earnings of wharf property.

⁵ Six per cent. on preferred stock (\$2,000); two per cent. on common stock (\$48,000).

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Lawrence,	6	\$35,400 00	-
Leominster,	4	2,000 00	\$0 1002
Lexington,	1 -	1 -	-
Lowell,	12	60,000 00	2093
Lynn,	10	40,000 00	-
Malden,	6	14,100 00	2443
Marblehead,	1 -	1 -	-
Marlborough,	1 -	1 -	-
Milford,	10	7,230 00	7028
Nantucket,	1 -	1 -	-
Natick,	6	1,200 00	2946
New Bedford,	6	33,000 00	-
Newburyport,	5	7,000 00	-
Newton,	8	20,000 00	-
North Adams,	8	4,000 00	-
Northampton,	12	6,000 00	3262
North Attleborough,	6	4,086 00	3973
Norwood,	1 -	1 -	-
People's (Stoneham),	1 -	1 -	-
Pittsfield,	12	7,500 00	4785
Plymouth,	4	1,600 00	3551
Roxbury,	7½	45,000 00	2109
Salem,	4½	13,500 00	3214
South Boston,	7½	33,000 00	3007
Southbridge,	5	2,500 00	-
Spencer,	1 -	1 -	-
Springfield,	6	30,000 00	2646
Stoughton,	6	1,440 00	-
Taunton,	10	8,000 00	1896
Waltham,	6	8,400 00	-
Webster,	3	1,350 00	-
Westfield,	7	5,250 00	-
Williamstown,	5	1,000 00	1060
Woburn,	8	3,608 00	3413
Worcester,	10	50,000 00	2495
	-	\$1,412,404 00	-

¹ No dividends declared.

PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1897 : —

Arlington, .	Leominster,	Springfield,
Attleborough, .	Lynn,	Taunton,
Beverly, .	Marblehead,	Waltham,
Cambridge,	New Bedford,	Webster,
Chicopee Falls,	Newton,	Woburn,
Danvers,	Northampton,	Worcester.
Fall River,	North Attleborough,	
Haverhill,	Salem,	

The following pages show the price charged by the several companies, June 30, 1897; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet, received from sales by meter in the two years ending June 30, 1897:—

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1896-96.	Average Price, 1896-97.
Adams,	23.4	\$2 60	Twenty per cent. discount, if paid within 5 days from date of bill,	\$2 02	\$2 03
Amesbury,	20.8	2 00	Special rates to large consumers,	1 62	1 53
Amherst,	35.5	6 00	For payment on or before the 15th of the month, if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air,	5 23	5 07
Arlington,	17.9	2 00	Discounts: 50 cents per M, if bill is settled within 10 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking,	2 49	2 00
Athol,	21.6	3 00	Discount of twenty cents per M, if paid on or before the 15th of the month,	2 15	2 06
Attleborough,	16.8	1 90	Discount of ten per cent. on all bills paid on or before the 15th of the month,	1 81	1 72
Bay State (Boston),	—	1 00	Discount of twenty-five cents per M on all bills paid on or before the 15th of the month,	1 94	1 85
Beverly,	17.8	2 00	Discount of thirty cents per M to city of Boston,	85 5	85 4
Boston,	25.2	1 00	Discount 15 cents per M, if paid within 25 days from date of bill,	1 54	1 54
Brockton,	18.0	1 75	Discount 15 cents per M, if paid in 15 days,	98	98 7
Brookline,	25.5	1 00	Discount 20 cents on bills paid within 15 days; \$1 30 per M to consumers of over 1,000,000 feet per annum,	1 26	1 16
Cambridge,	17.8	1 30	Discount 50 cents per M on bills paid on or before the 10th of the month. To consumers using 5,000 feet per month 75 cents per M discount; special rates to very large consumers. For fuel 75 cents per M net,	1 29	1 24
Charlestown,	19.3	1 40	Discount of 50 cents per M on bills paid within 10 days; special discount of 85 cents per M to persons consuming 60,000 cubic feet per annum,	1 69	1 53
Chelsea,	18.1	1 70	Discount 5 per cent. on bills paid within 10 days. Large consumers supplied at \$1 80, with 5 per cent. discount,	1 54	1 37
Chicopee,	23.1	2 25		3 00	1 70
Chicopee Falls,	22.2	2 25		1 94	1 96
Citizens' (Quincy),	18.8	2 00		1 87	1 82
Clinton,	16.1	2 00			

Cottage City,	2 20		Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1 20 per M net. During November, December, January, February, March and April, \$1 net per M. Water gas (non-illuminating),	1 50	1 38
Danvers,	3 00	18.3	Discounts: On monthly bills from \$1 to \$3, 16½ per cent.; from \$3 to \$18, 20 per cent.; over 18, 33½ per cent.,	2 37	2 23
Delham,	2 50	17.8	Discount 20 per cent., for payment before the 16th of the month,	2 03	1 00
Dorchester,	2 50	25.6	Discount 10 cents per M on bills paid before the 15th of the month,	1 00	1 51
East Boston,	1 60	18.9	Discount to large consumers 50 cents per M; to others 20 cents. For gas stoves, \$2.00 net,	1 51	2 09
Easthampton,	2 50	19.3	Discounts: Consumers of 5,000 feet or less per month, 15 cents per M; over 5,000 feet and not over 10,000 feet, 20 cents per M; over 10,000 feet and to mills, 40 cents per M,	2 13	
Fall River,	1 40	23.8	Discount of 10 per cent. for payment on or before the 20th of the month. Large consumers, \$1.75 to \$1.50. For gas stoves, 20 per cent. discount,	1 30	1 20
Fitchburg,	2 00	18.4	Discounts: To consumers of 2,000 feet per month, 10 cents per M; 2,000 to 10,000 feet per month, 25 cents per M; 10,000 to 50,000 feet per month, 30 cents per M; 50,000 to 100,000 feet per month, 35 cents per M; over 100,000 feet per month, 40 cents per M. Non-illuminating water gas,	1 75	1 76
Framingham,	90	—	Discounts vary according to amount used from 10 to 33½ per cent., if paid by the 10th of the month. Pure oil gas,	58	62
Gardner,	6 00	48.2	Discounts 12½ per cent., if paid on or before the 15th of the month,	4 57	4 57
Gloucester,	1 60	18.3	On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days; on bills of \$2.50, for stores 10 per cent.; \$1.50 for fuel,	1 42	1 42
Greenfield,	2 50	18.3	Discount 10 cents per M, if paid on or before the 10th. Day consumption for manufacturing purposes, \$1.15,	2 22	2 21
Haverhill,	1 30	24.5	Discounts: 20 cents per M to consumers of 300,000 feet per year, 10 per cent. to all others if paid within five days after presentation of bill. For gas stoves used all the year, \$1.25 net,	1 30	1 29
Holyoke,	1 50	19.2	Oil gas, 33 per cent. air,	1 33	1 34
Ipswich,	3 50	24.4	Twenty cents per M discount on all bills paid within 15 days,	3 06	3 06
Jamaica Plain,	1 60	17.5	Twenty cents per M discount if paid before the 15th of the month; \$1.00 per M for large gas engines,	1 60	1 40
Lawrence,	1 50	19.7	Oil gas, with 40 per cent. air. Discount 50 cents per M on monthly bills of 3,000 feet and over,	1 31	1 31
Leominster,	3 50	30.5	Discount for payment by the 10th of the month; on bills of less than \$2, 10 per cent.; \$2 and over, 25 per cent.; for gas stoves, \$2.25 net. Oil gas, with 33½ per cent. air,	3 85	3 63
Lexington,	6 00	30.1		5 08	4 75

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1885-93.	Average Price, 1896-97.
Lowell,	20.5	\$1 20	Discount 20 cents per M, if paid within 5 days,	\$1 00	\$1 00
Lynn,	20.1	1 20	Discount 20 cents per M, for payment within 10 days,	1 18	1 08
Malden,	19.0	1 80	Discount 30 cents per M, if paid by the 20th of the month,	1 57	1 52
Marblehead,	17.0	3 00	Discount: 16 $\frac{1}{2}$ per cent. on monthly bills of \$1 to \$3; 20 per cent. on bills from \$3 to \$18, and 33 $\frac{1}{3}$ per cent. on bills over \$18,	2 45	2 59
Marlborough,	17.0	2 60	Discount: 10 per cent. on monthly bills for not less than 1,000 feet, and 20 per cent. when for not less than 2,000 feet; 40 per cent. for fuel purposes,	2 04	2 01
Milford,	17.7	2 00	Bills amounting to \$5 per month, 5 per cent. discount; \$10 a month, 10 per cent.; \$50 a month, 16 per cent.; \$100 a month, 25 per cent.,	1 84	1 82
Nantucket,	17.7	2 60	Net rate to most consumers \$2.00; to some \$1.60,	2 02	2 05
Natick,	16.6	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet,	1 76	1 76
New Bedford,	20.4	1 60	Less than 4,000 feet per month 10 per cent.; 4,000 feet or over per month 25 per cent. discount for payment by the 10th of the month; over 100,000 feet \$1 per M net,	1 53	1 28
Newburyport,	18.3	2 00	Discounts: 5 per cent. if paid within 10 days,	1 90	1 88
Newton,	18.5	1 60	Ten per cent. discount for prompt payment,	1 50	1 35
North Adams,	17.9	1 75	To some consumers, for mill consumption, special rates,	1 50	1 50
Northampton,	19.4	2 00	Twenty per cent. discount, if paid within five days; 5 and 10 per cent. on net additional to largest consumers,	1 58	1 57
North Attleborough,	17.3	2 00	Discount of 30 cents per M, on bills paid on or before the 16th of the month,	2 00	1 82
Norwood,	17.2	2 25	If paid within 15 days, discount of 25 cents per M,	2 00	2 04
Otis Company (Ware),	18.1	2 00	Public institutions, \$1.75,	2 00	2 00
People's (Stoneham),	20.7	2 60	Discount for prompt payment of 10 per cent. if for lighting, 20 per cent. if for mechanical purposes,	-	2 28
Pittsfield,	25.8	2 00	Discounts: 5 per cent. on bills of less than 1,000 feet per month; 10 per cent. on bills of 1,000 feet and less than 25,000; 25 per cent. on bills of 25,000 feet or over; 25 per cent. on bills exceeding 1,000 feet per month if for fuel,	1 71	1 72
Plymouth,	17.9	2 50	Special price to large consumers,	1 91	1 91
Roxbury,	25.3	1 00	Discount 20 cents per M, if paid on or before the 15th of the month,	1 60	1 44
Salem,	17.9	1 60	Discounts: 5 per cent. to consumers of 2,000 feet and not less than 1,000 feet per month; 10 per cent. to consumers of over 2,000 feet. Oil gas,	1 00	1 00
South Boston,	25.6	1 00		2 79	2 82
Southbridge,	21.5	3 00			

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.10 per thousand feet. If the Boston and Brookline companies be excluded the average is \$1.18. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.69, the average received by all is \$1.15 per thousand. If the amount sold by the Bay State to other companies be included in the computations the average price received by all the companies is \$1.03 per thousand and by those selling annually more than 30,000,000 feet is \$0.9823. The average price for oil gas is \$3.96 per thousand feet.

The average price paid for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.49; in 1890, \$1.44; in 1891, 1.35; in 1892, \$1.38; in 1893, \$1.32; in 1894, \$1.13; in 1895, \$1.10; in 1896, \$1.05.

If the amount sold by the Bay State to other companies be excluded from the above computations the average price paid for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17.

The following table shows the amount of gas made in the year ending June 30, 1897, and in the year ending June 30, 1896; the amount sold by meter and to public lamps in both these years; the amount used at works and offices; with the amount of gas unaccounted for during the year ending June 30, 1897, and the percentage of unaccounted-for gas in both years.

NOTE.—The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1897.	Gas made. Year ending June 30, 1896.	Gas sold by Meter. Year ending June 30, 1897.	Gas sold by Meter. Year ending June 30, 1896.	Gas sold for Public Lamps. Year ending June 30, 1897.	Gas sold for Public Lamps. Year ending June 30, 1896.	Gas used at Works and Offices. Year ending June 30, 1897.	Gas unac- counted for. Year ending June 30, 1897.	Percent- age unac- counted for. 1897.	Percent- age unac- counted for. 1896.
Adams,	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Amherst,	5,705,100	4,984,780	4,367,400	4,367,400	272,250	30,000	688,320	12,08		
Amherst,	6,008,500	5,739,300	5,190,400	5,190,400	—	—	216,200	3.48	6.54	
Atterbury,	10,137,100	7,565,750	7,012,200	7,012,200	—	—	2,509,200	24.75	22.49	
Atterbury,	4,172,710	5,294,000	4,337,900	4,337,900	—	—	287,410	5.39	4.89	
Atterbury,	11,984,000	12,011,000	10,841,900	10,780,600	—	—	1,026,100	8.56	9.54	
Bay State,	1,071,236,000	1,073,037,944	1,068,755,900	1,068,755,900	—	—	1,681,056	0.16	—	
Beverly,	10,491,200	9,742,100	9,308,500	8,580,500	82,400	140,400	934,900	8.91	9.63	
Boston,	1,112,800,000	1,081,845,800	1,084,741,600	9,016,510	9,683,770	2,620,100	88,575,590	3.47	2.89	
Brookline,	83,610,500	29,740,200	28,596,800	24,327,600	—	—	600,000	13.45	16.54	
Brookline,	732,085,000	753,824,000	628,374,050	643,372,000	46,738,493	1,871,900	55,253,012	7.55	7.77	
Cambridge,	216,024,700	199,495,300	195,705,600	177,683,200	5,103,565	1,311,300	14,210,255	6.58	7.58	
Charlestown,	123,097,000	112,511,087	104,801,312	94,004,582	7,949,306	1,210,000	9,921,182	7.73	8.43	
Chelsea,	88,742,000	35,376,000	27,494,800	23,704,260	—	—	3,613,400	16.34	17.53	
Chicopee,	12,371,500	11,525,000	10,665,900	9,102,400	26,500	27,668	1,644,500	12.49	14.40	
Chicopee Falls,	4,962,000	3,121,423	1,484,400	1,273,400	—	—	—	—	—	
Citizens' (Quincy),	10,188,600	10,694,500	6,439,600	7,063,300	1,000,000	175,000	2,070,900	20.35	21.94	
Clinton,	8,626,200	9,318,500	6,775,800	7,697,500	—	—	1,708,273	19.80	16.31	
Cottage City,	3,349,700	3,412,500	2,069,700	2,106,900	689,000	160,600	694,500	20.79	18.01	
Danvers,	3,708,900	3,833,100	2,892,700	2,791,200	—	—	45,700	763,000	20.62	24.65
Dedham,	10,316,900	9,185,500	7,682,200	7,157,500	—	—	271,800	2,330,400	22.69	19.33
Dorchester,	4,179,384,000	4,153,068,300	154,449,000	134,285,600	24,664,300	271,100	6,435,612	11.76	15.27	
East Boston,	54,655,000	55,016,000	40,945,000	39,498,600	6,541,234	492,600	468,450	11.16	13.88	
Eastampton,	4,200,850	4,219,600	3,665,700	3,558,900	—	—	676,700	6,774,513	6.24	4.89
Fall River,	108,637,400	82,777,900	100,387,400	77,585,000	798,119	643,268	670,000	2,402,500	10.75	7.88
Fitchburg,	22,827,000	21,357,400	18,414,700	18,414,700	616,000	—	823,500	1,107,100	8.29	4.41
Frammingham,	13,353,000	13,953,000	11,419,600	12,563,100	—	—	—	—	—	

1 2,836,000 to private consumers, 1,070,201,944 to other companies. 2 Quantity used in mills of company unknown. 3 Quantity not given. 4 Gas bought.

5 Including 1,524,000 feet gas bought.

Coal Gas — Concluded.

COMPANY.	Gas made. Year ending June 30, 1897.	Gas sold by Meter. Year ending June 30, 1897.	Gas sold by Meter. Year ending June 30, 1896.	Gas sold for Public Lamps. Year ending June 30, 1897.	Gas sold for Public Lamps. Year ending June 30, 1896.	Gas used at Works and Offices. Year ending June 30, 1897.	Gas unac- counted for. Year ending June 30, 1897.	Percent- age unac- counted for. 1897.	Percent- age unac- counted for. 1896.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Gloucester,	24,084,200	21,179,100	22,399,100	960,000	972,000	125,000	1,021,600	4.24	2.80
Greenfield,	4,343,100	4,341,800	3,718,700	—	—	97,400	629,500	14.49	12.71
Haverhill,	88,218,000	80,655,000	89,883,900	2,854,400	2,898,800	700,000	5,897,100	6.69	8.90
Holyoke,	63,562,000	68,625,000	59,540,700	196,264	203,092	842,400	8,084,912	12.64	12.41
Jamaica Plain,	82,625,600	70,011,800	44,499,500	16,978,122	17,222,189	195,000	13,448,718	16.23	11.40
Lawrence,	84,489,400	89,338,800	87,480,647	80,768	135,824	1,105,200	5,832,401	6.12	6.50
Lowell,	311,230,000	315,073,000	286,210,200	6,007,700	6,755,300	2,628,800	21,991,800	7.07	6.42
Lynn,	143,052,400	137,434,000	139,376,900	—	—	2,095,600	10,590,900	7.40	8.48
Malden,	72,675,700	68,688,800	66,505,100	—	19,200	635,100	14,286,100	19.66	17.22
Marblehead,	3,392,900	3,591,300	2,040,800	—	—	207,600	1,224,400	38.09	37.44
Marlborough,	9,061,100	8,096,700	6,604,100	40,000	—	289,000	1,631,800	18.23	15.76
Milford,	12,260,840	13,658,990	11,285,800	18,000	13,000	81,000	1,900,540	15.50	19.98
Nantucket,	2,379,540	2,702,670	1,909,900	—	—	4,000	479,640	20.16	20.56
Natick,	4,523,800	3,650,000	3,113,900	90,000	78,000	62,000	395,100	8.73	12.07
N. W. Bedford,	64,745,000	57,534,100	52,196,200	6,129,584	6,806,307	1,002,500	6,394,566	8.33	7.44
Newburyport,	10,391,110	10,408,990	9,331,000	—	—	200,000	1,845,110	12.85	11.52
Newton,	91,231,000	86,114,000	78,645,000	9,132,000	8,454,000	293,000	3,221,000	3.53	3.50
North Adams,	28,616,900	25,721,800	24,491,200	187,000	200,000	236,700	3,758,300	13.13	16.17
Northampton,	21,177,200	19,206,500	16,520,000	—	—	166,000	2,616,085	12.35	13.31
North Attleborough,	11,327,600	12,208,000	11,146,200	672,282	642,082	246,500	790,000	6.97	6.71
Northwood,	—	—	3,424,700	—	—	1	1	—	—
Otis Co. (Ware),	5,555,200	5,547,422	3,849,600	4,802	7,850	64,200	381,333	6.85	7.56
People's (Stoneham),	3,190,841	—	2,653,100	—	—	32,300	498,461	15.02	—
Pittsfield,	16,960,000	16,675,450	15,156,900	—	—	229,000	1,059,550	6.25	7.85
Plymouth,	5,100,520	4,506,300	4,583,100	—	—	125,000	624,260	10.16	8.71
Roxbury,	215,005,544	211,142,000	214,730,000	2,205,915	2,162,909	461,900	1,241,929	0.53	1.07
	\$219,063,560								

Salem,	47,008,800	45,473,000	41,813,700	40,113,300	195,000	7,075,204	771,100	4,217,000	8.97	9.68
South Boston,	3 110,707,000	3 105,910,000	102,722,700	97,144,600	7,022,373	7,075,204	380,500	692,427	0.54	1.26
Spencer,	9,115,000	8,329,600	7,491,700	7,081,400	418,900	455,300	880,000	1,241,300	13.62	10.67
Springfield,	121,050,000	110,030,000	112,950,200	103,654,800	418,900	455,300	1,049,200	6,550,700	6.41	4.55
Taunton,	44,800,000	43,864,000	41,055,900	39,962,000	1,160,200	1,431,600	558,900	2,040,000	4.55	4.36
Waltham,	28,985,200	27,490,900	24,116,700	23,170,500	901,000	871,000	597,100	3,331,400	11.49	10.75
Webster,	2,429,000	2,624,500	1,869,000	1,916,300	133,330	133,333	92,000	497,100	20.47	22.53
Westfield,	10,541,100	10,007,000	9,321,800	8,925,700	133,330	133,333	98,400	997,970	9.47	8.24
Woburn,	11,512,200	11,480,800	10,572,000	10,590,400	2,184,700	2,095,100	130,000	810,200	7.04	6.67
Worcester,	211,946,000	203,789,000	198,191,600	189,610,900	2,184,700	2,095,100	771,600	10,750,100	5.07	5.37

Oil Gas.

Amherst,	1-	1-	726,183	835,233	-	11,404	5,000	1-	-	-
Gardner,	1-	1-	1,776,800	1,706,100	-	-	-	-	-	-
Ipawich,	2,822,400	2,191,700	2,176,400	2,118,800	104,000	60,900	10,000	30,000	1.29	-
Leominster,	2,387,860	2,323,480	1,998,796	1,991,985	-	-	75,000	810,689	13.01	11.36
Lexington,	676,340	687,260	827,110	647,700	-	-	20,000	123,230	13.84	17.11
Southbridge,	1-	1-	1,448,900	1,423,570	-	-	1-	1-	-	-
Stoughton,	1-	1-	666,220	697,650	-	-	-	1-	-	-
Williamstown,	1-	1-	915,760	911,400	26,130	39,200	10,000	-	-	-

¹ Quantity not given.² Including gas bought, 1,027,700 cubic feet.³ Gas bought.

The following table shows the daily capacity of the several works, June 30, 1897, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
Adams, . . .	80,000	1—	—	1—	—
Amesbury, . . .	100,000	46,500	Dec. 10,	5,000	June 28.
Amherst, . . .	8,000	5,000	Nov. 7,	1,000	July 3.
Arlington, . . .	500,000	43,000	Dec. 24,	11,700	July 11.
Athol, . . .	75,000	34,680	Dec. 19,	3,580	July 9.
Attleborough, . . .	100,000	69,000	Dec. 12,	17,000	Aug. 8.
Bay State, . . .	4,000,000	4,330,000	Jan. 19,	966,000	July 26.
Beverly, . . .	50,000	55,600	Dec. 23,	12,600	July 12.
Boston, . . .	6,000,000	5,170,000	Dec. 23,	905,000	Aug. 9.
Brockton, . . .	100,000	152,408	Dec. 24,	39,104	Aug. 9.
Brookline, . . .	4,500,000	3,080,000	Dec. 24,	1,002,000	July 12.
Cambridge, . . .	1,000,000	970,000	Dec. 23,	210,000	July 12.
Charlestown, . . .	800,000	550,000	Dec. 23,	160,000	July 2.
Chelsea, . . .	250,000	151,000	Dec. 24,	42,000	Aug. 10.
Chicopee, . . .	120,000	77,600	Dec. 24,	14,600	July 8.
Chicopee Falls, . . .	160,000	160,000	Jan. 2,	48,000	June 26.
Citizens' (Quincy), . . .	70,000	43,400	Dec. 23,	15,400	Aug. 12.
Clinton, . . .	90,000	45,800	Jan. 16,	9,600	Aug. 10.
Cottage City, . . .	60,000	29,600	Aug. 24,	1,300	Feb. 6.
Danvers, . . .	30,000	18,000	Dec. 6,	4,200	May 6.
Dedham, . . .	75,000	49,700	Oct. 16,	10,400	July 26.
Dorchester, . . .	300,000	776,000	Dec. 24,	315,000	July 12.
East Boston, . . .	400,000	244,202	Dec. 24,	69,862	July 12.
Easthampton, . . .	30,000	36,378	Dec. 10,	3,618	Aug. 10.
Fall River, . . .	1,000,000	653,500	Jan. 5,	101,800	July 12.
Fitchburg, . . .	150,000	105,600	Dec. 31,	22,500	July 26.
Framingham, . . .	250,000	53,100	Dec. 24,	13,900	April 18.
Gardner, . . .	24,000	1—	—	—	—
Gloucester, . . .	180,000	123,800	Dec. 24,	27,500	July 12.
Greenfield, . . .	60,000	24,700	Oct. 21,	5,700	April 26.
Haverhill, . . .	600,000	438,000	Jan. 5,	112,000	July 12.
Holyoke, . . .	500,000	310,136	Dec. 9,	69,981	July 4.
Ipswich, . . .	—	20,000	Dec. 24,	2,000	July 1.
Jamaica Plain, . . .	500,000	362,768	Dec. 24,	113,556	July 12.
Lawrence, . . .	1,000,000	478,978	Jan. 5,	102,567	July 4.
Leominster, . . .	30,000	1—	—	—	—
Lexington, . . .	20,000	4,950	Dec. 19,	900	June 12.
Lowell, . . .	2,000,000	1,536,000	Jan. 5,	335,000	Aug. 9.
Lynn, . . .	700,000	620,300	Dec. 24,	188,200	July 12.
Malden, . . .	600,000	329,400	Dec. 9,	85,000	July 5.
Marblehead, . . .	40,000	14,000	Dec. 8,	4,200	May 5.
Marlborough, . . .	150,000	58,700	Dec. 31,	4,700	June 7.
Milford, . . .	80,000	63,660	Dec. 9,	14,350	June 28.
Nantucket, . . .	30,000	15,770	Aug. 15,	3,150	April 5.
Natick, . . .	35,000	25,900	Jan. 12,	5,100	May 9.

¹ No record.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
New Bedford, . . .	600,000	284,100	Dec. 24,	89,000	July 26.
Newburyport, . . .	100,000	58,460	Dec. 9,	9,880	Aug. 9.
Newton, . . .	500,000	434,000	Dec. 24,	105,000	July 14.
North Adams, . . .	175,000	144,738	Dec. 9,	32,500	Aug. 9.
Northampton, . . .	140,000	99,100	Nov. 20,	20,259	Aug. 8.
North Attleborough, .	110,000	63,400	Dec. 9,	9,400	May 9.
Norwood, . . .	1—	1—	—	1—	—
Otis Co. (Ware), .	70,000	34,448	Nov. 24,	6,381	July 9.
People's (Stoneham), .	250,000	15,000	Dec. 25,	3,000	June 20.
Pittsfield, . . .	240,000	73,000	Dec. 24,	21,000	July 4.
Plymouth, . . .	72,000	25,290	Jan. 24,	7,600	May 9.
Roxbury, . . .	500,000	987,000	Dec. 24,	319,000	Aug. 9.
Salem, . . .	330,000	236,000	Dec. 24,	53,400	July 12.
South Boston, . . .	425,000	503,000	Dec. 24,	162,000	Aug. 9.
Southbridge, . . .	1—	1—	—	1—	—
Spencer, . . .	125,000	51,000	Nov. 13,	8,000	May 9.
Springfield, . . .	1,500,000	543,000	Dec. 23,	169,000	Aug. 9.
Stoughton, . . .	10,000	1—	—	—	—
Taunton, . . .	300,000	233,000	Dec. 24,	51,000	July 12.
Waltham, . . .	500,000	134,300	Dec. 23,	43,000	July 19.
Webster, . . .	24,000	10,900	Dec. 20,	4,000	July 26.
Westfield, . . .	70,000	50,000	Dec. 24,	12,600	May 11.
Williamstown, . . .	24,000	1—	—	—	—
Woburn, . . .	80,000	61,000	Dec. 4,	19,000	July 2.
Worcester, . . .	1,700,000	984,000	Dec. 24,	235,000	Aug. 9.

¹ No record.

The following tables show the total quantity of gas sold during the year ending June 30, 1897, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1897, and the average price the year previous:—

Coal-Gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1896-97. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1896-97.	Average Price received per M sold, 1895-96.
	Feet.				
Adams,	4,986,780	14.18	\$3.469	\$2 03	\$2 02
Amesbury,	5,990,300	¹ 7.31	10.016	1 55	1 64
Arlington,	7,505,200	7.30	9.327	2 00	2 49
Athol,	4,337,900	¹ 9.56	-	2 06	2 15
Attleborough,	10,841,900	1.04	4.280	1 72	1 81
Bay State,	1,073,037,944	.40	1.864	² 99.6	² 99.6
Beverly,	9,390,900	8.57	-	1 85	1 94
Boston,	1,071,762,310	2.09	2.426	99.4	99.3
Brookton,	28,596,800	17.55	9.739	1 54	1 54
Brookline,	675,260,088	¹ 2.15	-	97.2	96.8
Cambridge,	200,809,165	9.74	3.486	1 16	1 26
Charlestown,	112,260,818	10.12	-	1 24	1 29
Chelsea,	27,994,800	¹ 2.47	-	1 53	1 69
Chicopee,	10,693,700	9.90	12.624	1 37	1 54
Chicopee Falls,	1,494,400	16.90	-	1 70	³ 3 00
Citizens' (Quincy),	7,939,600	¹ 1.90	9.194	1 88	1 87
Clinton,	6,775,800	¹ 11.97	-	1 82	1 87
Cottage City,	2,663,200	¹ 5.17	-	1 38	1 38
Danvers,	2,892,700	3.64	6.914	2 23	2 37
Dedham,	7,682,200	7.33	14.124	2 04	2 03
Dorchester,	179,113,300	13.48	3.063	99.9	1 00
East Boston,	47,486,234	2.95	4.865	1 49	1 49
Easthampton,	3,665,700	2.72	-	2 09	2 13
Fall River,	101,125,519	29.17	4.658	1 20	1 30
Fitchburg,	19,244,200	1.12	-	1 72	1 72
Framingham,	11,419,600	¹ 9.10	15.421	⁴ 62	⁴ 58
Gloucester,	22,914,000	¹ 1.96	3.841	1 42	1 41
Greenfield,	3,616,400	¹ 2.62	14.102	2 21	2 22
Haverhill,	81,601,900	12.12	1.103	1 29	1 30
Holyoke,	55,140,164	¹ 7.71	-	1 34	1 33
Jamaica Plain,	68,977,722	11.76	4.240	1 41	1 57
Lawrence,	87,541,415	6.12	-	1 31	1 31
Lowell,	286,716,900	¹ 1.69	1.744	1 00	1 01
Lynn,	130,376,900	5.45	-	1 08	1 18

¹ Decrease.

² From sales to general consumers only.

³ Oil-gas.

⁴ Non-illuminating.

COMPANY.	Total Sales of Gas.	Increase over 1895-96. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1896-97.	Average Price received per M sold, 1895-96.
	Feet.				
Malden,	57,715,500	2.11	\$6.064	\$1 52	\$1 57
Marblehead,	1,963,400	13.79	24.447	2 59	2 45
Marlborough,	7,105,100	7.69	11.466	2 00	2 04
Milford,	10,287,300	18.99	7.028	1 82	1 84
Nantucket,	1,909,900	19.40	19.111	2 05	2 02
Natick,	4,074,000	27.64	8.100	1 75	1 76
New Bedford,	58,325,734	11.74	-	1 33	1 54
Newburyport,	9,331,000	5.36	-	1 88	1 90
Newton,	87,777,000	5.95	-	1 39	1 53
North Adams,	24,678,200	16.21	-	1 50	1 50
Northampton,	18,392,600	11.34	2.718	1 57	1 58
North Attleborough,	10,283,100	17.74	8.365	1 92	2 00
Norwood,	4,194,482	5.74	7.367	2 04	2 07
Otis Co. (Ware),	3,499,492	4.51	-	2 00	2 00
People's (Stoneham),	2,653,100	-	22.238	2 28	-
Pittsfield,	15,675,450	3.42	3.987	1 72	1 71
Plymouth,	4,505,300	17.70	8.878	1 91	1 91
Roxbury,	213,347,915	11.63	2.812	99.9	99.8
Salem,	42,008,700	4.73	7.141	1 44	1 60
South Boston,	109,745,073	5.30	4.009	1 00	1 00
Spencer,	7,491,700	6.09	-	1 60	1 60
Springfield,	113,369,100	8.89	4.719	1 37	1 40
Taunton,	42,216,100	1.99	1.895	1 33	1 47
Waltham,	25,017,700	4.06	-	1 64	1 61
Webster,	1,899,000	19.03	-	2 37	2 36
Westfield,	9,455,130	4.37	-	1 82	1 91
Woburn,	10,572,000	1.17	4.266	1 53	1 58
Worcester,	200,376,300	4.52	2.994	1 21	1 25

Oil-Gas Companies.

Amherst,	726,183	14.23	-	\$5 07	\$5 23
Gardner,	1,776,600	4.13	\$24.716	4 57	4 57
Ipswich,	2,280,400	4.67	10.524	3 06	3 06
Leominster,	1,996,796	.24	25.040	3 63	3 85
Lexington,	527,110	13.76	-	4 75	5 08
Southbridge,	1,449,900	1.85	-	2 82	2 79
Stoughton,	668,250	14.21	-	4 90	4 87
Williamstown,	943,880	.30	33.373	5 46	5 43

¹ Decrease.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$3,460 00	997,356	137,664	45.0	22,163	2,246
Amesbury, . . .	8,615 74	860,181	31,045	32.9	25,006	2,646
Arlington, . . .	4,173 87	447,511	149,616	33.9	13,190	2,949
Athol, . . .	-	755,916	44,856	36.9	20,462	2,791
Attleborough, . . .	6,689 93	1,563,174	147,943	62.9	24,867	4,919
Bay State, . . .	128,361 48	68,868,365	107,891	1.5	123,304	14,949
Beverly, . . .	-	1,005,988	100,149	68.9	14,477	3,103
Boston, . . .	18,771 82	7,738,050	278,513	207.8	36,893	3,812
Brockton, . . .	9,850 39	1,011,453	159,884	50.6	19,998	3,669
Brookline, . . .	-	2,663,223	217,918	94.0	26,365	3,944
Cambridge, . . .	7,173 53	2,057,871	145,625	96.0	20,900	4,211
Charlestown, . . .	-	2,404,791	203,976	120.3	18,576	4,075
Chelsea, . . .	-	738,981	144,536	44.6	16,468	3,110
Chicopee, . . .	14,203 05	1,125,060	162,493	54.4	20,632	2,487
Chicopee Falls, . . .	-	576,988	-	43.2	13,843	2,387
Citizens' (Quincy), . . .	6,124 17	666,074	173,733	37.1	15,700	2,875
Clinton, . . .	-	1,153,327	290,770	51.9	22,216	1,937
Cottage City, . . .	-	1,158,603	304,148	89.5	10,194	2,599
Danvers, . . .	3,344 93	483,794	127,709	34.0	14,250	2,443
Dedham, . . .	6,554 70	464,097	140,784	32.8	14,144	2,456
Dorchester, . . .	5,568 88	1,817,905	-	79.3	19,773	4,083
East Boston, . . .	10,932 33	2,247,337	334,572	109.0	17,771	4,607
Easthampton, . . .	-	997,525	127,820	57.3	17,408	2,102
Fall River, . . .	10,484 72	2,251,111	150,804	95.5	23,389	2,595
Fitchburg, . . .	-	1,041,804	130,062	56.3	17,883	2,684
Framingham, . . .	25,917 57	1,680,613	162,931	47.4	35,465	3,436
Gloucester, . . .	6,158 58	1,603,611	71,496	69.8	21,998	4,647
Greenfield, . . .	10,185 74	722,269	125,724	64.5	11,196	2,356
Haverhill, . . .	2,518 19	2,283,210	165,000	109.1	20,196	4,135
Holyoke, . . .	-	1,940,291	282,735	82.3	23,481	3,188
Jamaica Plain, . . .	5,963 30	1,406,273	274,171	58.9	17,999	3,705
Lawrence, . . .	-	1,775,688	118,304	69.4	25,565	3,637
Lowell, . . .	4,791 37	2,747,533	210,742	105.0	25,564	4,083
Lynn, . . .	-	2,570,015	208,573	104.1	24,688	4,540
Malden, . . .	4,125 51	680,302	168,393	41.6	16,341	3,422
Marblehead, . . .	5,807 27	237,542	148,134	25.7	9,218	1,603
Marlborough, . . .	13,076 34	1,140,410	265,124	41.2	23,550	3,163
Milford, . . .	8,932 82	1,271,018	234,816	68.2	18,604	2,953

¹ Based on sales to private consumers.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Nantucket, . . .	\$19,783 20	1,035,275	259,968	106.2	9,744	2,817
Natick, . . .	6,600 00	814,800	79,020	69.0	11,548	2,100
New Bedford, . . .	-	1,486,688	137,504	77.8	17,102	3,432
Newburyport, . . .	-	917,584	132,274	58.3	16,735	2,587
Newton, . . .	-	1,055,443	38,730	42.3	22,361	3,431
North Adams, . . .	-	1,984,416	302,216	83.0	23,732	3,686
Northampton, . . .	4,124 05	1,617,041	215,773	63.6	23,855	3,586
North Attleborough, . . .	10,705 35	1,279,752	98,317	48.2	26,435	4,210
Norwood, . . .	4,389 95	595,909	-	13.2	37,874	2,894
Otis Co. (Ware), . . .	-	681,427	74,256	49.7	13,704	1,710
People's (Stoneham), . . .	7,022 56	315,789	59,330	31.4	10,050	1,448
Pittsfield, . . .	7,019 95	1,760,653	119,008	88.8	19,817	4,255
Plymouth, . . .	10,126 58	1,140,582	132,724	75.9	15,017	2,493
Roxbury, . . .	7,536 16	2,679,708	15,598	122.9	21,571	4,388
Salem, . . .	8,939 21	1,251,749	125,656	87.5	14,232	3,063
South Boston, . . .	13,647 80	3,404,003	18,375	139.2	22,883	5,213
Spencer, . . .	-	573,725	95,061	35.7	16,077	3,611
Springfield, . . .	7,786 35	1,649,978	95,338	86.9	18,910	3,784
Taunton, . . .	3,000 19	1,583,202	76,505	64.2	23,967	3,195
Waltham, . . .	-	1,040,237	138,520	56.5	17,746	3,085
Webster, . . .	-	438,517	114,790	46.6	9,401	2,450
Westfield, . . .	-	864,587	91,255	50.4	16,918	3,502
Woburn, . . .	5,755 12	1,349,072	103,388	73.1	18,450	3,558
Worcester, . . .	8,019 68	2,678,255	143,687	95.2	27,820	5,636

Oil-gas Companies.

Amherst, . . .	-	155,750	-	31.3	4,974	1,128
Gardner, . . .	\$3,899 64	157,780	-	19.3	8,187	2,130
Ipswich, . . .	6,877 57	653,485	8,597	43.8	14,224	2,013
Leominster, . . .	6,787 48	271,064	42,176	33.9	7,987	1,596
Lexington, . . .	-	121,624	28,872	28.4	4,285	1,110
Southbridge, . . .	-	672,184	-	102.4	6,515	999
Stoughton, . . .	-	168,016	-	31.2	5,389	1,606
Williamstown, . . .	7,081 83	212,203	-	32.3	6,588	1,516

The following table shows the number of tons of coal carbonized in 1895-96 and 1896-97, the kind and quantities of enricher used by the various companies in making coal gas, and the percentage of cost of coal received from residuals:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1897.	Number of Tons of Coal carbon- ized, Year ending June 30, 1896.	ENRICHERS USED.		Cannel (Tons).	Naphtha (Gallons).	Oil (Gallons).	Percentage of cost of Coal received from Resid- ual Products.
Arlington,	1,083	865	-	-	-	-	-	23.55
Attleborough,	1,348	1,823	-	-	-	-	-	44.36
Beverly,	1,010	980	Gas oil and naphtha,	.	-	248	4,031	51.02
Brookton,	2,984	2,327	Gas oil,	.	-	-	60,289	51.37
Cambridge,	18,092	16,634	Gas oil,	.	-	-	101,878	46.61
Charlestown,	7,215	8,764	Naphtha,	.	-	-	-	66.72
Chelsea,	2,975	3,122	Gas oil,	.	-	-	17,992	71.37
Citizens' (Quincy),	988	1,166	Gas oil,	.	-	-	399	35.17
Clinton,	800	1,047	Gas oil,	.	-	-	8,414	27.32
Deavers,	371	366	Cannel,	.	12½	-	-	19.36
Dedham,	1,088	877	Gas oil,	.	-	-	1,670	34.97
East Boston,	5,076	4,932	Gas oil,	.	-	-	22,720	61.97
Easthampton,	280	334	Cannel,	.	68	-	-	26.33
Fitchburg,	1,992	1,976	Cannel and gas oil,	.	53	-	8,713	55.83
Gloucester,	2,145	2,187	Cannel and gas oil,	.	31	-	14,318	63.87
Greenfield,	378	373	Cannel,	.	27	-	-	22.31
Holyoke,	4,707	5,299	Gas oil,	.	-	-	4,16,473	48.50
Jamaica Plain,	7,623	6,316	Naphtha,	.	-	32,069	-	62.93
Lawrence,	5,483	5,603	Cannel and gas oil,	.	22½	-	4,368	71.40
Lowell,	16,247	15,227	Cannel and naphtha,	.	2,039	276	-	59.78

Lynn,	\$ 8,359	\$ 7,667	Naphtha,	-	\$ 85,620	68.52
Malden,	\$ 5,146	\$ 6,442	Cannel,	-	-	50.65
Marblehead,	371	388	Gas oil,	10	460	6.86
Marlborough,	1,032	883	Gas oil,	-	4,060	37.38
Millford,	1,200	1,307	-	-	-	30.04
Nantucket,	297	289	-	-	-	11.95
Natick,	469	422	-	-	-	22.80
New Bedford,	\$ 8,765	\$ 8,408	Cannel,	21	-	79.15
Newburyport,	1,102	1,060	Paraffine oil,	-	3,554	41.19
Newton,	8,000	7,867	Cannel and oil,	108	32,297	65.55
North Adams,	2,783	2,269	Cannel,	32	-	49.19
Northampton,	1,691	1,427	Cannel,	244	-	41.52
North Attleborough,	1,033	1,093	Cannel,	25	-	47.06
Norwood,	638	675	-	-	-	-
Oils Co. (Ware),	459	512	Cannel,	78	-	29.37
Plymouth,	499	504	Cannel and gas oil,	10	2,682	29.42
Salem,	3,850	4,305	Oil,	-	22,695	51.55
Springfield,	\$ 8,420	\$ 8,051	Oil,	-	4,37,771	54.11
Taunton,	3,977	3,904	Cannel,	210	-	29.63
Waltham,	2,581	1,957	Naphtha,	-	\$ 8,359	51.65
Webster,	281	288	Gas oil,	-	749	31.90
Westfield,	948	923	Cannel and fuel oil,	44	7,100	46.85
Woburn,	1,174	1,096	Cannel,	43½	-	49.04
Worcester,	\$ 9,562	\$ 9,424	Gas oil,	-	4,53,200	39.29

¹ No enrichers used. ² Not including coal for water gas. ³ Used only in water-gas apparatus and included in quantities given on page 120.

⁴ In addition to oil used in water-gas apparatus. ⁵ In addition to naphtha used in water-gas apparatus.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water and oil gas made : —

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Adams, .	Improved Lowe, .	Anthracite, ¹	182.0 tons,	Gas oil, .	Gallons.	Feet.
Amesbury, .	Lowe-Granger, .	Anthracite,	200.0 "	Naphtha, .	27,341	5,705,100
Athol, .	Lowe-Granger, .	Lackawanna, ²	203.0 "	Naphtha, .	33,542	6,206,500
Bay State, .	Lowe,	Anthracite, ³	16,648.0 "	Gas oil, .	24,375	4,772,710
Boston, .	Wilkinson, .	Anthracite, ⁴	7,488.6 "	Crude oil, .	4,027,181	1,077,467,000
Brookline, .	Jerzmanowski, .	Anthracite, ⁵	7,891.0 "	Naphtha, .	1,094,636	547,695,000
Charlestown, .	Granger, .	Lackawanna, ⁶	988.0 "	Naphtha, .	2,222,642	739,085,000
Chicopee, .	Improved Lowe, .	Anthracite, ⁷	360.0 "	Naphtha, .	3,111,937	42,830,000
Chicopee Falls, .	Improved Lowe, .	Anthracite, ⁷	126.0 "	Naphtha, .	242,518	12,371,500
Cottage City, .	Loomis, .	Anthracite, ⁸	76.0 "	Naphtha, .	53,319	4,902,000
Fall River, .	Lowe,	Anthracite, ⁹	1,800.3 "	Lima oil, .	20,990	11,349,700
Framingham, .	Loomis, .	Bituminous, ¹⁰	465.6 "	Gas oil, .	263,311	107,113,400
Haverhill, .	Wilkinson, .	Anthracite, ¹²	1,078.3 "	Naphtha, .	221,011	11,18,353,000
Holyoke, .	Improved Lowe, .	Coke, ¹³	16,411.0 bushels,	Gas oil, .	428,090	88,213,000
Lawrence, .	Improved Lowe, .	Anthracite, ²	179.0 tons,	Gas oil, .	64,167	14,762,600
Lowell, .	Improved Lowe, .	Coke, .	27,844.0 bushels,	Gas oil, .	185,836	31,493,076
Lynn, .	Improved Lowe, .	Anthracite, .	2,011.4 tons,	Naphtha, .	554,234	121,771,000
Lynn, .	Improved Lowe, .	Anthracite, .	172.0 "	Naphtha, .	254,134	52,001,300
Lynn, .	Improved Lowe, .	Coke, .	246.0 "	Naphtha, .		
Lynn, .	Improved Lowe, .	Coke, .	32,540.0 bushels,	Naphtha, .		

Malden,	Lowe,	Coal,	99.4 tons,	Naphtha,	102,917	19,560,200
New Bedford,	Improved Lowe,	Coke,	22,871.0 bushels,	Gas oil,	35,305	25,759,800
People's (Stoneham),	Kendall,	Anthracite,	8,856.5 bushels,	Naphtha,	90,436	2,168,161
Pittsfield,	Lowe,	Bituminous,	46.0 tons,	Naphtha,	19,250	16,960,000
Spencer,	Evans,	Anthracite,	658.5 "	Oil,	50,534	9,115,000
Springfield,	Improved Lowe,	Anthracite, ¹⁴	88.0 "	Naphtha,	48,475	35,898,000
Waltham,	Kendall,	Coke, ¹⁵	577.0 "	Naphtha,	64,164	43,000
Worcester,	Improved Lowe,	Coal,	280.0 gals.,	Gas oil,	189,317	104,252,000
		Naphtha, ¹⁶	118,101.0 bushels,	Naphtha,	215	
		Coke,		Gas oil,	240,444	
					196,272	

¹ 131 tons bituminous coal for making steam.

² Steam from electric light department.

³ Also 487.3 tons anthracite coal, 1,238.4 tons bituminous coal, 179.4 tons shavings, 2,364.8 tons screenings, 4.3 tons wood, 16.2 tons carbon, 138.873 gallons tar for generating steam.

⁴ Also 3,752.2 tons anthracite coal, 820.9 tons coke for making steam; 728.7 tons anthracite coal, 829.3 tons coke and 123,604 gallons fuel oil under carburetting retorts.

⁵ Also 4,607.9 tons bituminous coal for making steam; 597.813 gallons fuel oil under carburetting retorts.

⁶ Also 927 tons coal and 102 tons coke for making steam. ⁷ 43 tons soft coal in making steam. ⁸ 99 tons bituminous coal for making steam.

⁹ Also 501.6 tons screenings and 207.5 tons pea and rice coal for making steam. ¹⁰ Also 52.7 tons bituminous coal for making steam.

¹¹ Non-illuminating gas. ¹² Also 744.3 tons gas coal and 53 tons anthracite coal for making steam; 533.8 tons anthracite coal under carburetting retorts.

¹³ Also 2,741 bushels coke for making steam. ¹⁴ 208.4 tons bituminous coal for making steam. ¹⁵ Steam from steam-heating department.

¹⁶ Also 200 gallons naphtha used under carburetting retorts; steam from electric department.

Oil-Gas.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Amherst,	Naphtha, .	13,175	Coke,	2,850 bushels.
Gardner,	Naphtha, .	42,160	Naphtha, . . }	26,880 gals.
	Gas oil, . . }		Gas oil, . . }	
Ipswich,	Petroleum, .	17,790	Coal,	158 tons.
Leominster,	Gas oil, . .	24,587	Cumberland, .	132 tons.
Lexington,	Gas oil, . .	7,860	Anthracite, .	50 tons.
Southbridge,	Gas oil, . .	14,200	Anthracite, .	72½ tons.
Stoughton,	Naphtha, .	13,693	Bituminous, .	35 tons.
Williamstown,	Naphtha, .	19,504	Wood,	103½ cords.

STREET MAINS.

The returns of all the companies now give their street mains in detail. During the year fifty-four companies laid about one hundred and seven miles of mains, varying in the several cases from fifty feet to about thirteen miles.

The following table shows the lengths and sizes of the mains as returned by the companies : —

COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).	
	1	1½	2	2½	3	4	6	8	10	12	14	16	20	24	30	36					
Adams,	-	-	5,280	-	10,560	2,640	7,920	-	-	-	-	-	-	-	-	-	-	26,400	5	-	-
Amesbury,	-	-	900	-	14,150	14,519	3,000	200	-	-	-	-	-	-	-	-	-	36,769	6	5,080	-
Amherst,	223	1,135	5,527	10,962	9,681	-	-	-	100	-	-	-	-	-	-	-	-	34,518	4	3,498	200
Arlington,	1,794	148	5,762	3,368	69,680	8,195	14,605	-	-	-	-	-	-	-	-	-	-	83,552	16	4,072	979
Albion,	1,900	400	3,700	-	13,950	8,000	-	-	600	-	-	-	-	-	-	-	-	30,300	5	3,900	-
Attleborough,	250	1,496	866	200	14,549	6,356	10,764	713	-	-	-	-	-	-	-	-	-	86,621	6	4,941	3,317
Bay State,	-	-	-	-	-	13,373	26,549	-	6,553	7,550	-	-	2,651	10,297	15,297	-	-	92,270	15	3,070	-
Beverly,	-	-	12,455	-	15,940	17,618	1,968	1,306	-	-	-	-	-	-	-	-	-	49,237	9	767	1,806
Boston,	-	8,160	4,777	-	146,085	123,686	261,895	22,910	23,712	68,752	-	-	1,396	4,602	40,231	-	-	173,190	133	2,669	11,905
Brookton,	12,506	7,959	6,386	-	62,227	38,306	17,086	2,400	100	-	-	-	-	-	-	-	-	146,932	93	7,442	18,449
Brookline,	10,020	13,022	27,026	131	124,379	425,990	409,570	149,595	10,531	63,511	924	19,802	19,470	25,885	3,076	3,484	1,353,753	253	2,913	17,806	
Cambridge,	-	1,870	1,414	-	296,110	67,279	76,089	19,445	-	32,779	-	17,540	-	-	-	-	-	515,231	97	3,071	24,363
Charlestown,	-	-	12,972	-	142,057	47,377	22,265	8,233	7,515	5,531	301	-	-	-	-	-	-	246,451	46	3,571	10,469
Chelsea,	597	168	7,098	-	66,553	50,181	31,453	43,958	1,000	-	-	-	-	-	-	-	-	173,408	38	788	1,178
Chicopee,	-	1,600	450	-	25,380	6,140	5,945	-	-	3,440	-	-	-	-	-	-	-	60,185	9	2,965	18,505
Chicopee Falls,	-	1,600	2,000	-	6,900	2,500	675	-	-	-	-	-	-	-	-	-	-	13,676	2	3,115	675
Citizen's,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,940	11	4,860	111
Clinton (Quincy),	948	4,233	11,521	23,175	15,600	5,075	-	-	-	-	-	-	-	-	-	-	-	31,020	6	4,020	-
Clinton,	1,890	1,490	5,860	-	13,500	5,080	580	1,640	-	820	-	-	-	-	-	-	-	12,063	2	1,633	-
Cottage City,	-	-	-	-	2,532	6,584	2,002	975	-	-	-	-	-	-	-	-	-	-	-	-	-
Danvers,	1,098	695	8,402	12,521	5,370	2,459	-	-	-	-	-	-	-	-	-	-	-	31,570	5	5,170	1,867
Dedham,	125	117	9,821	-	35,262	19,652	18,681	-	-	-	-	-	-	-	-	-	-	87,399	16	2,919	1,973
Dorchester,	-	2,430	4,632	717	151,311	200,310	108,434	8,049	16,827	22,575	-	115	365	-	-	-	-	620,224	98	2,784	67,830
East Boston,	-	-	2,043	-	45,073	42,385	4,408	11,811	950	4,900	-	-	-	-	-	-	-	111,665	21	685	2,781
Easthampton,	700	-	3,490	-	2,500	7,100	500	-	-	-	-	-	-	-	-	-	-	19,350	3	3,510	100

: Includes 26,074 feet eighteen-inch main.

COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).		
	1	1½	2	2½	3	4	6	8	10	12	14	16	20	24	30	36		Miles.	Feet.			
Fall River,	2,063	27,294	5,312	5,812	3,000	1,436	538	-	-	35,257	48,686	74,322	29,823	2,106	4,107	-	2,409	-	227,191	44	4,871	35,314
Fitchburg,	-	-	56	3,000	50,032	17,837	10,922	2,548	1,920	-	-	-	-	-	-	-	-	-	97,532	18	2,492	6,016
Framingham,	-	-	-	1,436	-	538	-	-	-	-	-	-	-	-	-	-	-	-	35,377	6	4,197	800
Gardner,	800	-	26,781	15,523	15,523	8,810	8,360	-	181	-	-	-	-	-	-	-	-	-	59,435	11	1,355	515
Gloucester,	-	628	1,741	1,271	600	18,797	25,618	4,472	420	-	-	-	-	-	-	-	-	-	78,447	14	1,627	8,409
Greenfield,	-	-	1,305	6,230	-	13,421	2,640	200	-	-	-	-	-	-	-	-	-	-	26,436	5	36	-
Haverhill,	-	-	7,501	-	80,067	38,484	41,950	-	18,328	1,584	-	8,247	1,902	-	-	-	-	-	1188,709	35	3,909	8,252
Holyoke,	-	3,773	1,540	7,402	1,867	65,564	21,988	31,602	5,160	10,780	-	375	-	-	-	-	-	-	150,060	28	2,210	10,655
Ipswich,	775	-	1,857	11,266	500	2,102	-	1,925	-	-	-	-	-	-	-	-	-	-	18,425	3	2,585	-
Jamaica Plain,	-	225	835	8,148	-	74,547	114,352	35,675	19,240	5,968	-	-	-	-	-	-	-	-	258,990	49	270	13,669
Lawrence,	-	-	-	431	-	136,599	61,267	30,977	8,112	9,163	-	1,562	432	-	-	-	-	-	260,303	49	1,583	23,253
Leominster,	-	-	2,640	1,320	27,015	5,280	2,640	-	-	-	-	-	-	-	-	-	-	-	38,908	7	1,935	50
Lexington,	1,065	1,418	3,745	12,210	1,114	2,100	500	750	-	-	-	-	-	-	-	-	-	-	22,992	4	1,782	1,850
Lewiston,	-	-	726	220,962	2,444	81,752	106,808	89,235	9,710	18,155	7,103	1,000	348	1,575	3,471	-	-	-	250,991	104	1,871	36,520
Lynn,	-	160	2,615	4,770	250	27,629	98,567	107,528	6,665	8,762	3,960	6,125	825	-	-	-	-	-	267,556	50	3,866	22,381
Malden,	3,410	927	8,001	2,586	-	175,166	178,834	54,699	5,801	9,926	13,425	-	144	-	-	-	-	-	3447,946	84	4,428	30,612
Marblehead,	1,423	230	2,378	10,087	-	10,979	2,330	16,215	-	-	-	-	-	-	-	-	-	-	43,642	8	1,402	-
Marlborough,	1,555	-	1,764	2,548	6,337	11,352	5,690	3,100	-	250	-	-	-	-	-	-	-	-	39,596	6	1,216	3,931
Milford,	1,200	200	1,575	4,300	9,460	9,800	13,000	3,200	-	-	-	-	-	-	-	-	-	-	42,733	8	495	600
Milwaukee,	-	-	1,320	5,280	-	2,640	500	-	-	-	-	-	-	-	-	-	-	-	9,740	1	4,460	-
Nantucket,	-	463	472	-	19,550	3,467	1,400	6,897	-	-	-	-	-	-	-	-	-	-	96,092	5	2	1,705
Natick,	1,959	666	1,073	4,293	115,418	51,593	22,340	1,320	8,960	3,005	-	-	-	-	-	-	-	-	267,144	39	1,224	31,129
New Bedford,	295	334	5,808	5,280	23,495	6,280	7,920	1,320	3,960	-	-	-	-	-	-	-	-	-	38,963	10	893	529
Newburyport,	-	-	16,050	167,633	185,587	30,550	7,855	37,391	3,750	-	-	-	-	-	-	-	-	-	439,116	83	876	22,543
Newton,	1,498	1,275	2,100	6,596	23,240	20,213	7,525	1,025	1,630	570	-	-	-	-	-	-	-	-	65,662	12	2,302	2,302
North Adams,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64,015	12	655	3,181
Northampton,	1,972	1,446	549	5,251	25,481	24,640	3,196	1,420	60	-	-	-	-	-	-	-	-	-	-	-	-	-
North Attle,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Attleborough,	284	310	271	7,357	-	1,905	24,264	6,108	2,500	-	-	-	-	-	-	-	-	-	42,423	8	186	46,297
Norwood,	257	510	-	-	-	-	22,503	5,939	-	4,966	-	-	-	-	-	-	-	-	77,160	7	205	628

COMPANY.	NUMBER AND SIZE OF METERS.																					Total Number Increase during the Year.
	3 L't.	3 L't.	5 L't.	10 L't.	20 L't.	30 L't.	35 L't.	40 L't.	45 L't.	50 L't.	60 L't.	80 L't.	100 L't.	120 L't.	125 L't.	150 L't.	180 L't.	200 L't.	250 L't.	300 L't.	400 L't.	500 L't.
People's (Stoneham),	50	129	51	17	7	6	-	-	-	2	2	-	-	-	-	-	-	1	-	-	1	-
Plafield,	-	668	73	34	16	1	-	-	-	3	2	-	-	-	-	2	-	-	-	-	-	-
Plymouth,	72	191	14	7	7	-	4	-	-	3	3	-	-	-	-	-	-	-	2	-	-	-
Roxbury,	16	5,876	2,872	800	121	41	-	-	2	82	-	12	12	-	-	4	-	-	-	-	-	-
Salem,	5	2,304	424	105	52	24	-	-	-	10	2	6	5	-	-	-	-	1	-	-	-	-
South Boston,	63	3,796	414	96	46	33	-	-	-	27	2	1	9	-	-	-	-	3	-	-	-	-
Southbridge,	22	114	54	18	6	2	-	1	2	1	6	-	1	-	1	-	-	-	-	-	-	-
Spencer,	-	400	43	9	5	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-
Springfield,	1	4,303	795	166	96	3	-	-	63	-	3	1	39	-	-	2	-	-	-	1	-	-
Stoughton,	20	92	6	6	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taunton,	16	1,132	307	120	46	40	-	-	2	19	3	10	9	-	-	3	-	6	-	-	-	-
Waltham,	73	1,084	102	49	20	10	-	-	-	6	2	-	8	-	-	-	-	-	-	5	-	-
Webster,	6	171	16	7	-	-	-	1	-	-	1	-	-	-	-	-	-	-	-	-	-	-
Westfield,	4	463	58	13	9	4	-	-	3	2	3	2	-	-	-	-	-	-	-	-	-	-
Williamstown,	-	128	7	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Woburn,	64	371	82	28	11	5	-	-	-	7	4	1	-	-	-	-	-	-	-	-	-	-
Worcester,	286	5,351	452	255	126	36	-	-	2	70	3	12	22	-	-	4	-	3	2	-	-	-

1 Decrease.

HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps reported as in use June 30, 1897:—

Amesbury (Welsbach),	300	Lowell,	21
Attleborough,	1	Milford,	21
Beverly,	3	Natick,	2
Brockton,	12	New Bedford,	18
Clinton,	10	Newton,	23
Cottage City (Welsbach),	2,630	North Adams, { Lungren,	20
Dedham,	2	{ Welsbach,	3,000
East Boston,	50	North Attleborough,	1
Easthampton (Welsbach),	333	People's (Stoneham),	390
Framingham,	2,272	Pittsfield,	16
Gloucester (Welsbach),	2,007	Plymouth,	689
Greenfield,	22	Spencer,	1
Haverhill,	63	Taunton,	16
Holyoke (Welsbach),	3,956	Waltham,	10
Lawrence, { Lungren,	34	Westfield,	23
{ Welsbach,	4,814		

GAS STOVES.

The companies reporting gas stoves in use on June 30, 1897, are as follows:—

Adams,	14	Lawrence,	2,112
Amesbury,	25	Lexington,	4
Amherst,	2	Lowell,	1,156
Athol,	50	Lynn,	1,500
Attleborough,	68	Malden,	6
Bay State,	18	Marlborough,	53
Beverly,	165	Milford,	50
Boston,	13,833	Nantucket,	44
Brockton,	300	Natick,	145
Brookline,	19,932	New Bedford,	1,723
Chelsea,	200	Newton,	370
Chicopee,	174	North Adams,	266
Citizens' (Quincy),	99	Northampton,	400
Clinton,	30	North Attleborough,	112
Cottage City,	97	Norwood,	7
Danvers,	78	Otis Company (Ware),	159
Dedham,	315	People's (Stoneham),	32
Dorchester,	7,134	Plymouth,	144
East Boston,	300	Roxbury,	8,669
Easthampton,	31	Salem,	975
Fall River,	3,165	South Boston,	3,464
Fitchburg,	200	Spencer,	231
Framingham,	554	Springfield,	3,735
Gardner,	79	Taunton,	590
Gloucester,	420	Waltham,	373
Greenfield,	95	Webster,	43
Haverhill,	601	Westfield,	180
Holyoke,	650	Williamstown,	24
Ipswich,	7	Worcester,	3,355

The following table shows the number of street lamps supplied June 30, 1897, the net increase or decrease during the year, the average price per thousand feet received from gas used in such lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies :—

PUBLIC LAMPS — *Coal Gas.*

COMPANY.	Number Lamps supplied.	Increase.	Decrease.	Average Price re- ceived per M. including Ex- penses.	Expense of Light- ing and Care of Lamps per M.
Amesbury,	22	—	1	\$2 00	\$0 22
Beverly,	7	1	—	1 84	—
Boston,	662	18	—	90	—
Brookline,	3,079	22	—	77	—
Cambridge,	280	—	20	1 15	—
Charlestown,	521	5	—	1 25	—
Chicopee,	—	—	3	—	—
Citizens' (Quincy),	68	—	—	1 36	18
Cottage City,	27	—	2	1 00	—
Dorchester,	1,769	194	—	1 00	—
East Boston,	413	—	14	1 35	—
Fall River,	80	—	5	1 49	—
Fitchburg,	22	—	—	62	—
Gloucester,	100	—	—	1 25	—
Haverhill,	187	2	—	1 25	—
Holyoke,	29	—	—	1 30	—
Jamaica Plain,	985	—	3	1 40	—
Lawrence,	7	—	—	1 30	—
Lowell,	986	37	—	1 00	—
Marlborough,	1	1	—	1 08	—
Milford,	1	—	—	1 00	—
Natick,	6	—	—	1 27	—
New Bedford,	499	32	—	1 73	41
Newton,	951	48	—	1 70	69
North Adams,	2	—	9	1 10	89
Norwood,	102	5	—	2 27	1 69
Otis Co. (Ware),	2	—	—	2 00	—
Roxbury,	153	10	—	1 00	—
Salem,	13	13	—	1 45	—
South Boston,	457	—	6	1 00	—
Springfield,	24	—	6	1 25	—
Taunton,	120	—	—	1 35	—
Waltham,	128	—	1	2 75	1 47
Westfield,	16	—	—	2 25	—
Worcester,	241	—	7	1 25	—

PUBLIC LAMPS — *Oil Gas.*

Amherst,	—	—	10	—	—
Ipswich,	23	—	—	\$3 00	—
Williamstown,	4	—	—	6 00	\$0 99

PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following table shows the amount of impurities found on the dates stated, and the whole number of inspections during the year, of the gas of the several companies named, as reported to this Board by the State Inspector of gas:—

Kind of Impurities.	COMPANY.	Amount of Impurities.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Brockton,	15.7	April 14	6
	Brockton,	15.6	Nov. 20	—
	Clinton,	14.2	Sept. 24	3
	Jamaica Plain,	15.1	Nov. 16	12
	Norwood,	14.8	Oct. 9	3
	Waltham,	15.7	May 27	6
Ammonia, grains per 100 cu. ft.	Beverly,	15.6	Aug. 10	3
	Easthampton,	12.2	Mar. 25	2
	Greenfield,	17.3	May 19	3
	Jamaica Plain,	22.2	April 17	12
	Jamaica Plain,	27.5	May 15	—
	North Adams,	21.7	May 19	5
	Plymouth,	19.2	June 14	3
	Plymouth,	13.9	Oct. 8	—
	Plymouth,	14.3	Dec. 11	—
Sulphur grains per 100 cu. ft.	Brockton,	26.4	Dec. 29	6
	Malden,	21.7	Dec. 30	11
	Taunton,	21.1	Dec. 17	9
Sulphuretted Hydrogen.	Adams,	Trace.	May 20	2
	Amesbury,	"	Feb. 9	3
	Amesbury,	"	Oct. 5	—
	Amesbury,	"	Dec. 16	—
	Amherst,	"	Dec. 27	2
	Arlington,	"	Dec. 18	3
	Chicopee,	"	Mar. 26	3
	Fall River,	"	Dec. 2	15
	Fall River,	"	Dec. 31	—
	Lexington,	"	Oct. 7	2
	Quincy,	"	Dec. 11	3
	Southbridge,	"	Aug. 11	2
	Stoneham,	"	Mar. 24	3
	Stoneham,	"	Dec. 29	—
	Spencer,	"	May 11	3
	Spencer,	"	Dec. 23	—

A study of the inspections of the coal-gas companies made during the five years from 1893 to 1897, inclusive, shows the following facts :—

	1893.	1894.	1895.	1896.	1897.
Number of inspections made,	515	535	544	583	639
Number of companies subject to inspection, .	68	69	69	68	66
Number of companies showing deficiency in candle-power,	4	3	3	3	5
Highest candle-power, not including oil-gas companies,	27.7	29.0	29.6	28.2	31.2
Lowest candle-power, not including oil-gas companies,	15.3	15.6	14.4	14.6	14.2
Average candle-power, not including oil-gas companies,	19.80	19.29	19.34	19.00	19.47
Number of companies showing sulphuretted hydrogen,	6	3	6	8	8
Number of companies showing excess of sulphur,	1	5	2	0	3
Number of companies showing excess of ammonia,	8	9	9	9	6
Largest amount of sulphur,	21.4	23.5	21.8	19.0	26.4
Smallest amount of sulphur,	0.7	1.6	1.7	2.8	1.7
Average amount of sulphur,	8.32	9.45	9.27	8.82	9.66
Largest amount of ammonia,	35.7	31.3	41.7	27.0	27.5
Smallest amount of ammonia,	1.-	1.-	1.-	1.-	1.-
Average amount of ammonia,	2.24	2.70	2.58	2.24	2.37

The inspections of the oil-gas companies showed :—

	1893.	1894.	1895.	1896.	1897.
Highest candle-power,	59.6	47.2	44.6	54.7	53.5
Lowest candle-power,	22.5	20.8	27.8	20.4	21.0
Average candle-power,	32.34	31.47	33.91	35.39	35.75
Number showing sulphuretted hydrogen, .	0	3	5	4	3

ELECTRIC LIGHT.

The following table gives the names of the companies actively engaged in the supply of electric light on June 30, 1897, and the amount of capital stock, together with the localities supplied and the population of the same according to the census of 1895:—

CORPORATE NAME.	Localities Supplied.	Capital.	Population.
Abington and Rockland Electric Light and Power Co.,	Abington, Rockland,	\$75,000	9,780
Adams Electric Light and Power Co.,	Adams,	8,500	7,887
Amesbury Electric Light, Heat and Power Co.,	Amesbury,	50,300	9,986
Amherst Gas Co.,	Amherst,	—	—
Andover Electric Co.,	Andover,	30,000	6,145
Athol Gas and Electric Co.,	Athol,	—	—
Attleborough Steam and Electric Co.,	Attleborough,	35,000	8,288
Beverly Gas and Electric Co.,	Beverly,	—	—
Blackstone Electric Light Co.,	Blackstone,	10,000	6,039
Block Plant Electric Light Co.,	Boston (in part),	9,500	—
Blue Hill Electric Co.,	Canton,	30,000	4,636
Boston Electric Light Co.,	Boston,	1,700,000	441,615
Bridgewater Electric Co.,	Bridgewater,	15,000	4,686
Brookline Gas Light Co.,	Brookline, Boston (Brighton district),	—	81,165
Cambridge Electric Light Co.,	Cambridge,	200,000	81,643
Central Massachusetts Electric Co.,	Palmer, Monson, Warren,	150,000	15,034
Charlestown Gas and Electric Co.,	Charlestown,	—	—
Chelsea Gas Light Co.,	Chelsea,	—	—
Clinton Gas Light Co.,	Clinton,	—	—
Cohasset Electric Co.,	Cohasset, Scituate,	30,000	4,720
Cottage City Gas and Electric Light Co.,	Cottage City,	—	—
Dedham Electric Co.,	Dedham,	60,000	7,211
Easthampton Gas Co.,	Easthampton,	—	—
Edison Electric Illuminating Co. of Boston,	Boston,	3,742,600	228,262
Edison Electric Illuminating Co. of Brockton,	Brockton,	100,000	33,165
Fall River Electric Light Co.,	Fall River,	350,000	89,203
Fitchburg Gas and Electric Co.,	Fitchburg,	—	—
Framingham Electric Co.,	Framingham, Ashland,	80,000	11,602
Franklin Electric Light Co.,	Turner's Falls,	10,000	4,202
Gardner Electric Light Co.,	Gardner,	30,000	9,182
Gloucester Electric Co.,	Gloucester, Rockport,	50,000	33,500
Grafton Electric Co.,	Grafton, Sutton,	10,000	8,521
Great Barrington Electric Light Co.,	Great Barrington,	23,800	4,794
Greenfield Electric Light and Power Co.,	Greenfield,	30,000	6,229
Haverhill Electric Co.,	Haverhill, Bradford,	127,500	34,945
Hyde Park Electric Light Co.,	Hyde Park,	100,000	11,286
Lawrence Gas Co.,	Lawrence, North Andover, Methuen,	—	61,423
Lee Electric Co.,	Lee,	20,000	4,066
Lenox Electric Light Co.,	Lenox,	20,000	2,872
Leominster Electric Light and Power Co.,	Leominster,	50,000	9,211
Lexington Gas Light Co.,	Lexington,	—	—
Lowell Electric Light Corporation,	Lowell, Tewksbury, North Chelmsford,	300,000	88,858
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus,	—	70,975
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	155,200	74,720
Marlborough Electric Co.,	Marlborough,	30,000	14,977
Millford Electric Light and Power Co.,	Millford, Hopedale,	40,000	10,336
Millbury Electric Co.,	Millbury,	17,000	5,222
Milton Light and Power Co.,	Milton,	30,500	5,518
Nantucket Electric Co.,	Nantucket,	25,000	3,016
Natick Gas and Electric Co.,	Natick, Wayland, Needham, Wellesley,	62,000	18,580

CORPORATE NAME.	Localities Supplied.	Capital.	Population.
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven, .	-	-
Newburyport Gas and Electric Co., .	Newburyport,	-	-
Newton and Watertown Gas Light Co., .	Newton, Watertown, . .	-	-
North Adams Gas Light Co.,	North Adams,	-	-
Northampton Electric Lighting Co., .	Northampton,	\$58,700	16,746
Orange Electric Light Co.,	Orange,	45,000	5,861
Pittsfield Electric Co.,	Pittsfield, Dalton, . .	100,000	23,671
Plymouth Electric Light Co.,	Plymouth, Kingston, . .	90,000	9,703
Quincy Electric Light and Power Co., .	Quincy,	89,700	20,712
Rawson Light and Power Co.,	Leicester,	25,000	3,239
Salem Electric Lighting Co.,	Salem, Peabody,	175,000	44,980
Somerville Electric Light Co.,	Somerville, Arlington, Belmont,	200,000	61,558
Southbridge Gas and Electric Co., . .	Southbridge,	-	-
South Hadley Falls Electric Light Co., .	South Hadley, Chicopee (in part),	7,000	4,443
Spencer Gas Co.,	Spencer,	-	-
Stoughton Gas and Electric Co., . . .	Stoughton,	-	-
Suburban Gas and Electric Co., . . .	Revere, Winthrop, . . .	60,000	11,615
Suburban Light and Power Co., . . .	Boston (in part), . . .	174,400	-
Taunton Electric Lighting Co.,	Taunton,	50,000	27,115
Union Electric Light Co.,	Franklin,	20,000	5,186
United Electric Light Co.,	Springfield, W. Springfield,	500,000	57,647
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge, .	39,300	8,832
Waltham Gas Light Co.,	Waltham,	-	-
Ware Electric Co.,	Ware,	27,800	7,651
Webster Electric Co.,	Webster, Dudley, . . .	-	11,002
Westborough Gas and Electric Co., . .	Westborough,	25,000	5,235
Westfield Gas Light Co.,	Westfield,	-	-
Weston Electric Light Co.,	Weston,	5,000	1,710
Weymouth Light and Power Co., . . .	Weymouth,	50,000	11,291
Whitman Light and Power Co.,	Whitman,	22,000	5,744
Winchendon Electric Light and Power Co.,	Winchendon,	12,000	4,490
Woburn Electric Light Co.,	Woburn, Winchester, .	-	-
Worcester Electric Light Co.,	Stoneham,	120,000	26,612
	Worcester,	200,000	98,767

In the case of the several gas companies doing electric lighting, their capital and the population of their districts will be found in the table of gas companies.

Following are the names of the owners of electric light plants not owned by electric light corporations and the localities supplied: Church Green Electric Light and Power Company (A. W. Perry owner), Boston (in part); Citizens' Electric Light Company (A. S. Morrison and others owners), Braintree; Holyoke Water Power Company, Holyoke; Charles Doughty, Randolph; Shelburne Falls Electric Light and Power Company (Wilcox and Halligan owners), Shelburne Falls.

The following table shows the whole number of stockholders in the electric light companies, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1897:—

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland,	166	166	\$75,000
Adams,	7	5	7,800
Amesbury,	49	37	40,800
Andover,	35	33	27,500
Attleborough,	4	2	4,500
Blackstone,	6	5	9,500
Block Plant (Boston),	5	5	9,500
Blue Hill,	11	10	29,000
Boston,	738	204	517,700
Bridgewater,	14	14	15,000
Cambridge,	88	78	178,400
Central Mass.,	42	20	86,500
Cohasset,	27	26	29,000
Dedham,	41	39	57,800
Edison (Boston),	526	492	3,306,000
Edison (Brockton),	28	27	99,950
Fall River,	124	108	304,100
Framingham,	11	10	78,000
Franklin (Turner's Falls),	25	25	10,000
Gardner,	12	12	30,000
Gloucester,	11	11	50,000
Grafton,	13	13	10,000
Great Barrington,	23	9	6,800
Greenfield,	42	36	25,100
Haverhill,	64	63	127,400
Hyde Park,	36	31	87,600
Lee,	13	13	20,000
Lenox,	28	25	13,700
Leominster,	9	9	50,000
Lowell,	365	322	271,000
Malden,	50	44	130,400
Marlborough,	12	12	30,000
Milford,	20	20	40,000
Millbury,	21	21	17,000
Milton,	11	11	30,500
Nantucket,	7	6	24,500
Natick,	19	17	59,500
Northampton,	57	55	54,400
Orange,	6	6	45,000
Pittsfield,	44	44	100,000
Plymouth,	6	5	80,000
Quincy,	104	104	89,700

¹ One-half share held out of the State.

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Rawson (Leicester),	5	5	\$25,000
Salem,	140	134	167,400
Somerville,	243	230	192,300
South Hadley Falls,	3	3	7,000
Suburban (Boston),	10	10	174,400
Suburban (Revere),	6	6	60,000
Taunton,	17	17	50,000
Union (Franklin),	8	1	100
United (Springfield),	195	179	450,000
Uxbridge and Northbridge,	56	56	39,300
Ware,	49	48	26,300
Westborough,	20	20	25,000
Weston,	6	6	5,000
Weymouth,	12	11	37,900
Whitman,	4	3	300
Winchendon,	28	28	12,000
Woburn,	66	63	115,700
Worcester,	100	99	188,700

The following table contains a summary of the financial operations of all the electric light central stations in the State for the year ending June 30, 1896, and for the year ending June 30, 1897:—

	YEAR ENDING JUNE 30. .	
	1896.	1897.
RECEIPTS.		
From sale of commercial arc lights,	\$522,105 08	\$575,834 23
sale of commercial incandescent lights by contract,	213,957 89	243,226 11
sale of commercial incandescent lights by meter,	1,473,297 69	1,585,618 17
sale of public arc lights,	1,170,627 73	1,179,197 17
sale of public incandescent lights,	251,393 03	292,492 01
sale of electric power,	517,300 29	590,778 91
rent of motors,	9,246 17	3,525 48
rent of meters,	2,204 72	3,638 82
steam heating,	25,028 02	35,823 43
other sources,	2,099 69	—
Total,	\$4,187,260 31	\$4,510,134 33
EXPENSES.		
1. Coal or other fuel,	\$644,096 91	\$693,479 59
2. Oil and waste,	35,590 60	37,642 26
3. Water,	47,397 84	57,431 72
4. Wages at station,	494,607 32	490,763 53
5. Station repairs,	26,987 24	30,755 65
6. Steam plant repairs,	103,452 85	106,212 72
Amounts carried forward,	\$1,352,032 76	\$1,416,285 47

	YEAR ENDING JUNE 30.	
	1896.	1897.
<i>Amounts brought forward,</i>	\$1,352,032 76	\$1,416,285 47
EXPENSES — <i>Concluded.</i>		
7. Electric plant repairs,	69,113 41	67,621 11
8. Apparatus and machinery,	33,731 96	25,754 38
9. Wages for care of lights and meters, clerical labor in this department, and salary or commission of collectors,	203,220 30	245,488 93
10. Repairs and renewals of lines, meters, lamps and motors,	253,960 49	261,305 67
11. Carbons,	76,013 36	75,700 42
12. Incandescent lamps,	72,198 27	79,555 11
13. Globes,	5,443 60	5,560 17
14. Directors' allowances,	5,322 11	5,606 64
15. Salaries of officers,	127,603 16	126,401 66
16. General salaries,	142,614 03	153,652 05
17. Rent of offices, if separate from plant,	11,654 36	11,866 29
18. General office expenses,	51,893 61	57,775 26
19. Taxes,	168,218 83	180,806 57
20. Rent of real estate used for plant,	11,607 00	12,579 12
21. Insurance,	50,041 62	68,096 46
22. Law expenses,	19,789 92	16,298 26
23. Claims,	3,681 70	1,194 19
24. Bad debts,	17,668 60	19,756 24
25. Incidental expenses,	63,974 07	57,174 55
Total,	\$2,739,783 16	\$2,888,477 55
Leaving an apparent net profit of	\$1,447,477 15	\$1,621,656 78
Of this profit, the gas companies made in their elec- trical departments,	211,154 02	228,738 38
Leaving for the electric light companies,	\$1,236,323 13	\$1,392,918 40
To which should be added the income from rents, jobbing, etc., amounting to	200,567 33	96,745 76
Making a total of	\$1,436,890 46	\$1,489,664 16
Against which the following charges were made: —		
Interest,	\$253,132 90	\$284,684 63
Dividends,	544,801 75	529,523 50
Depreciation,	446,632 89	290,256 18
Sundry items,	157,432 57	67,041 20
	\$1,402,000 11	\$1,171,505 51
Leaving a surplus for the year of	\$34,890 35	\$318,158 65

Three ¹ of the companies appear not to have earned expenses, and thirty-two ² others have not earned sufficient to warrant the declaration of any dividend.

The gross profits of the companies doing only an electric business have increased over the previous year by \$52,773.70, and although interest charges have increased, dividend and depreciation charges have decreased, and the net of the year's

¹ Four in 1896.² Thirty in 1896.

operations shows the largest surplus of any year since the business was begun.

In Appendix A will be found, under date of June 30, 1897, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1896 and 1897, show the following facts : —

	June 30, 1896.	June 30, 1897.
ASSETS : —		
Construction accounts, including patent rights and franchises,	\$14,341,461 81	\$15,406,058 60
Cash on hand,	211,463 86	453,289 49
Due for light and power,	314,216 56	406,087 17
Other accounts due,	124,010 46	170,659 89
Materials, etc.,	272,884 30	316,729 36
Notes receivable,	60,790 59	50,063 56
Investments,	567,509 28	344,861 16
	\$15,892,336 86	\$17,147,749 23
LIABILITIES : —		
Capital,	\$9,391,900 00	\$9,917,800 00
Bonds,	3,241,136 98	3,634,100 00
Notes payable,	1,775,214 87	1,743,947 23
Unpaid bills,	252,217 93	217,754 48
Unpaid dividends,	57,907 75	66,199 25
Interest due and unpaid,	59,316 97	46,825 13
Other items,	96,228 91	125,785 41
	\$14,873,923 41	\$15,762,411 50
Reserved and depreciation funds,	281,170 85	343,957 60
	\$15,155,094 26	\$16,096,369 10
Surplus,	737,242 60	1,051,380 13
	\$15,892,336 86	\$17,147,749 23
Of these companies —		
56 ¹ show an aggregate surplus of	\$822,857 93	\$1,071,284 82
5 ² show an aggregate deficit of	85,615 33	19,904 69
Leaving total net surplus, as shown above,	\$737,242 60	\$1,051,380 13
Which added to reserves carried as liabilities,	281,170 85	343,957 60
Would show an actual surplus of	\$1,018,413 45	\$1,395,337 73
Equivalent to per cent. on capital of about	10.84	14.07

¹ Fifty-three in 1896.

² Nine in 1896.

The following table shows the value of the plant of each electric company, as assessed by the local authorities : —

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington & Rockland,	\$52,200	Malden,	\$180,800
Adams,	11,000	Marlborough,	68,615
Amesbury,	27,000	Milford,	35,000
Andover,	14,300	Millbury,	15,000
Attleborough,	33,700	Milton,	45,000
Blackstone,	13,500	Nantucket,	10,000
Block Plant (Boston),	2,375	Natick,	62,000
Blue Hill,	28,250	Northampton,	41,500
Boston,	2,226,200	Orange,	17,000
Bridgewater,	15,700	Pittsfield,	100,000
Cambridge,	255,500	Plymouth,	61,250
Central Mass.,	18,700	Quincy,	50,300
Cohasset,	2,250	Rawson (Leicester),	14,250
Dedham,	116,000	Salem,	190,000
Edison (Boston),	2,450,100	Somerville,	129,300
Edison (Brockton),	91,250	South Hadley Falls,	4,500
Fall River,	326,200	Suburban (Boston),	88,600
Framingham,	40,000	Suburban (Revere),	56,500
Franklin (Turner's Falls),	9,000	Taunton,	35,000
Gardner,	33,175	Union (Franklin),	15,600
Gloucester,	47,000	United (Springfield),	391,900
Grafton,	2,500	Uxbridge & Northbridge,	13,000
Great Barrington,	3,000	Ware,	22,100
Greenfield,	28,300	Westborough,	26,816
Haverhill,	87,800	Weston,	3,000
Hyde Park,	100,900	Weymouth,	45,000
Hudson,	2,500	Whitman,	23,300
Lee,	10,600	Winchendon,	6,000
Leominster,	38,300	Woburn,	80,750
Lowell,	212,450	Worcester,	253,300

The following table shows the amounts paid by the companies for taxes, including the amounts paid by the gas companies on account of their electric plants : —

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Abington & Rockland,	\$1,472 77	Brookline,	\$3,184 81
Adams,	235 70	Cambridge,	4,162 08
Amesbury,	429 08	Central Mass.,	594 07
Amherst,	180 57	Charlestown,	927 39
Andover,	256 42	Chelsea,	1,889 48
Athol,	152 75	Clinton,	939 82
Attleborough,	654 10	Cohasset,	229 19
Beverly,	704 03	Cottage City,	71 09
Blackstone,	230 56	Dedham,	1,925 53
Block Plant (Boston),	53 80	Easthampton,	185 40
Blue Hill,	321 65	Edison (Boston),	51,464 82
Boston,	29,255 61	Edison (Brockton),	2,007 60
Bridgewater,	252 34	Fall River,	6,308 78

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Fitchburg,	\$1,667 00	Northampton,	\$647 37
Framingham,	768 58	Orange,	358 06
Franklin (Turner's Falls), . .	154 02	Pittsfield,	1,502 30
Gardner,	750 26	Plymouth,	1,037 65
Gloucester,	865 73	Quincy,	1,373 13
Grafton,	79 68	Randolph,	351 00
Great Barrington,	185 62	Rawson (Leicester), . .	462 40
Greenfield,	485 62	Salem,	3,096 20
Haverhill,	2,241 89	Shelburne Falls, . . .	25 00
Holyoke,	3,111 92	Somerville,	3,679 40
Hudson,	48 17	Southbridge,	532 20
Hyde Park,	1,557 10	South Hadley Falls, . .	94 02
Lawrence,	1,404 00	Spencer,	221 43
Lee,	231 00	Stoughton,	178 05
Lenox,	125 80	Suburban (Boston), . .	1,196 18
Leominster,	927 58	Suburban (Revere), . .	1,025 23
Lexington,	267 62	Taunton,	858 67
Lowell,	4,414 74	Union (Franklin), . . .	324 00
Lynn,	4,939 26	United (Springfield), .	5,133 19
Malden,	2,605 49	Uxbridge & Northbridge,	299 78
Marlborough,	1,107 44	Waltham,	2,687 24
Milford,	669 83	Ware,	490 29
Millbury,	351 50	Webster,	329 55
Milton,	382 00	Westborough,	191 09
Morrison and others (Brain-		Westfield,	431 52
tree),	34 40	Weston,	24 80
Nantucket,	372 50	Weymouth,	870 04
Natick,	1,140 80	Whitman,	446 06
New Bedford,	5,046 37	Winchendon,	194 24
Newburyport,	1,006 11	Woburn,	1,625 01
Newton,	900 00	Worcester,	4,149 00
North Adams,	400 00		

DIVIDENDS.

The dividends declared by the several electric companies during the year are shown in the following table : —

COMPANY.	Rate per Cent.	Amount of Dividends.
Abington and Rockland,	6	\$4,389 00
Adams,	*—	—
Amesbury,	5	2,515 00
Andover,	*—	—
Attleborough,	*—	—
Blackstone,	3	300 00
Block Plant (Boston),	*—	—
Blue Hill,	*—	—
Boston,	6½	110,500 00
Bridgewater,	*—	—
Cambridge,	6	12,000 00
Central Mass.,	*—	—
Cohasset,	4½	1,350 00
Cottage City,	*—	—

* No dividends declared.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Dedham,	5	\$3,000 00
Edison (Boston),	7	234,727 50
Edison (Brockton),	6	6,000 00
Fall River,	6½	20,500 00
Framingham,	*—	—
Franklin (Turner's Falls),	7	700 00
Gardner,	8½	2,500 00
Gloucester,	*—	—
Grafton,	*—	—
Great Barrington,	*—	—
Greenfield,	4	1,200 00
Haverhill,	6	7,650 00
Hyde Park,	*—	—
Hudson,	*—	—
Lee,	*—	—
Lenox,	3	600 00
Leominster,	*—	—
Lowell,	7	21,000 00
Malden,	6	9,312 00
Marlborough,	*—	—
Milford,	*—	—
Millbury,	*—	—
Milton,	*—	—
Nantucket,	6	1,500 00
Natick,	†	3,452 00
Northampton,	*—	—
Orange,	*—	—
Pittsfield,	6	6,000 00
Plymouth,	*—	—
Quincy,	4	3,588 00
Rawson (Leicester),	1½	375 00
Salem,	6½	11,375 00
Somerville,	6	12,000 00
South Hadley Falls,	*—	—
Suburban (Boston),	*—	—
Suburban (Revere),	*—	—
Taunton,	7	3,500 00
Union (Franklin),	3	600 00
United (Springfield),	6	30,000 00
Uxbridge and Northbridge,	*—	—
Ware,	5	1,390 00
Westborough,	6	1,500 00
Weston,	*—	—
Weymouth,	*—	—
Whitman,	*—	—
Winchendon,	*—	—
Woburn,	*—	—
Worcester,	8	16,000 00

* No dividends declared.

† Eight per cent. on \$24,300 special stock and four per cent. on \$37,700 ordinary stock.

The following table shows the system used, and the maximum dynamo capacity June 30, 1897, stated in lamps of certain nominal candle-powers, also the capacity of the power generators in operation on that date:—

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Abington and Rockland, ¹	Edison,	48	1,200
	Westinghouse,	2,200	16
	National,	2,000	16
	Thomson-Houston,	150	1,200
Adams, ²	Thomson-Houston,	650	16
	Thomson-Houston,	45	1,200
	Thomson-Houston,	500	16
Amesbury, ³	Thomson-Houston,	105	1,200
	Fort Wayne,	500	16
	Thomson-Houston,	1,000	16
Amherst,	Thomson-Houston,	45	1,200
	General Electric,	2,000	16
	Westinghouse,	1,100	16
Andover,	Thomson-Houston,	50	1,200
	Thomson-Houston,	2,650	16
Athol, ⁴	Thomson-Houston,	50	1,200
	Westinghouse,	1,500	16
	Thomson-Houston,	150	1,200
Attleborough, ⁵	Schuyler,	45	1,200
	General Electric,	1,000	16
	Thomson-Houston,	135	1,200
Beverly,	Thomson-Houston,	650	16
	Thomson-Houston,	80	2,000
	Westinghouse,	900	16
Blackstone,	Eddy,	2,000	16
	Thomson-Houston,	300	16
Block Plant, ⁶	Westinghouse,	60	2,000
	Westinghouse,	1,850	16
	General Electric,	400	1,200
Boston, ⁷	General Electric,	2,100	2,000
	Brush,	25,500	16
	Westinghouse,	2,390	2,000
Bridgewater,	Westinghouse,	7,200	16
	Westinghouse,	35	2,000
	Westinghouse,	750	16
Brookline, ⁸	Thomson-Houston,	350	2,000
	Westinghouse,	330	2,000
	Stanley,	4,000	16
Cambridge, ⁹	Stanley,	3,500	16
	General Electric,	9,100	16
	General Electric,	720	1,200
Central Mass.,	General Electric,	150	1,200
	General Electric,	3,950	16
	Brush,	445	2,000
Charlestown,	Thomson-Houston,	50	2,000
	Thomson-Houston,	1,650	16
	Thomson-Houston,	350	1,200
Chelsea, ¹⁰	Thomson-Houston,	1,950	16
	Westinghouse,	1,100	16
	Stanley,	2,400	16

¹ Power generators, 500 K. W.² Power generators, 186 K. W.³ Power generators, 100 K. W.⁴ Power generators, 1,150 H. P.⁵ Power generators, 293 K. W.⁶ Power generators, 120 K. W.⁷ Power generators, 240 K. W.⁸ Power generators, 30 K. W.⁹ Power generators, 125 K. W.¹⁰ Power generators, 540 H. P.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Church Green (Boston),	Mather,	6,500	16
Clinton,	Schuyler,	90	1,200
Cohasset,	Thomson-Houston,	2,950	16
Cottage City,	Thomson-Houston,	2,300	16
Dedham,	Ball,	60	1,600
Easthampton,	Thomson-Houston,	60	1,200
Edison (Boston),	General Electric,	1,950	16
	Edison,	50	1,200
		90,800	16
		650	16
Edison (Brockton), ¹	Thomson-Houston,	315	1,200
		100	2,000
		836	15
	Edison,	6,100	16
		45	2,000
	Thomson-Houston,	226	1,200
Fall River,		500	2,000
	Brush,	100	2,000
	Edison,	7,910	16
	General Electric,	6,600	16
Fitchburg, ²	Fort Wayne,	150	1,200
	General Electric,	250	1,200
		4,650	16
Framingham,	Thomson-Houston,	140	1,200
		2,800	16
Franklin (Turners Falls),	Thomson-Houston,	30	2,000
		600	10
Gardner,	Thomson-Houston,	170	1,200
		1,800	16
Gloucester, ³	Thomson-Houston,	150	1,200
		3,800	16
Grafton,	Fort Wayne,	1,000	16
	Schuyler,	35	1,500
Great Barrington,	Stanley,	6,000	16
	Westinghouse,	1,550	16
Greenfield, ⁴	Thomson-Houston,	90	1,200
	Westinghouse,	800	16
		750	16
	Thomson-Houston,	4,000	16
		95	1,200
Haverhill, ⁵		75	2,000
	Brush,	1,000	16
		25	1,200
		115	2,000
	Fort Wayne,	80	2,000
Holyoke, ⁶	Schuyler,	300	1,200
	Edison,	496	2,000
	General Electric,	1,000	16
		2,000	16
Hyde Park, ⁷	Thomson-Houston,	250	2,000
		3,900	16
		350	2,000
	Thomson-Houston,	200	1,200
Lawrence,	Brush,	120	1,200
	Fort Wayne,	35	2,000
	Edison,	8,800	16
		800	20
Lee,	Thomson-Houston,	1,950	16

¹ Power generators, 100 H. P.² Power generators, 105 K. W.³ Power generators, 100 K. W.⁴ Power generators, 100 K. W.⁵ Power generators, 700 H. P.⁶ Power generators, 100 K. W.⁷ Power generators, 970 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Leominster,	Thomson-Houston, . . .	150	1,200
	Fort Wayne,	1,950	16
Lexington,	Thomson-Houston, . . .	2,000	16
	Thomson-Houston, . . .	50	1,200
Lowell, ¹	Thomson-Houston, . . .	1,500	16
	Thomson-Houston, . . .	5,300	16
Lynn, ²	Thomson-Houston, . . .	750	2,000
	Fort Wayne,	210	2,000
Malden, ³	Thomson-Houston, . . .	4,000	16
	Thomson-Houston, . . .	7,250	16
Marlborough,	Thomson-Houston, . . .	165	1,200
	Brush,	575	2,000
Milford, ⁴	Thomson-Houston, . . .	120	1,200
	Brush,	125	2,000
Millbury,	Thomson-Houston, . . .	11,000	16
	Brush,	320	1,200
Milton,	Thomson-Houston, . . .	120	1,200
	Schuyler,	280	1,200
Morrison and others,	Edison,	1,000	16
	General Electric, . . .	1,200	16
Nantucket,	Thomson-Houston, . . .	95	1,200
	Thomson-Houston, . . .	1,000	16
Natick, ⁵	Thomson-Houston, . . .	50	1,200
	Thomson-Houston, . . .	650	16
New Bedford, ⁶	Thomson-Houston, . . .	2,000	16
	Fort Wayne,	2,000	16
Newburyport, ⁷	Westinghouse,	850	16
	Thomson-Houston, . . .	75	1,200
Newton,	Thomson-Houston, . . .	1,150	16
	Thomson-Houston, . . .	90	1,200
North Adams,	Thomson-Houston, . . .	4,600	16
	Westinghouse,	5,800	16
Northampton, ⁸	Thomson-Houston, . . .	100	1,600
	Thomson-Houston, . . .	60	2,000
Orange,	Thomson-Houston, . . .	118	1,200
	American,	400	2,000
Pittsfield, ⁹	Edison,	60	2,000
	Edison,	8,240	16
Plymouth, ¹⁰	Thomson-Houston, . . .	210	1,200
	Thomson-Houston, . . .	400	16
Quincy, ¹¹	General Electric, . . .	245	1,200
	General Electric, . . .	5,000	16
	Thomson-Houston, . . .	90	1,200
	Brush,	240	1,200
	Stanley,	6,000	16
	Thomson-Houston, . . .	1,950	16
	Westinghouse,	220	1,200
	Thomson-Houston, . . .	1,000	16
	Thomson-Houston, . . .	50	1,200
	Fort Wayne,	3,150	16
	Thomson-Houston, . . .	225	1,200
	Stanley,	45	1,200
	Stanley,	10,800	16
	Thomson-Houston, . . .	150	1,200
	Thomson-Houston, . . .	1,000	16
	General Electric, . . .	150	1,200
	General Electric, . . .	100	1,200
	Westinghouse,	4,500	16
	La Roche,	1,300	16

¹ Power generators, 450 K. W.² Power generators, 70 K. W.³ Power generators, 350 H. P.⁴ Power generators, 50 H. P.⁵ Power generators, 470 H. P.⁶ Power generators, 160 H. P.⁷ Power generators, 280 H. P.⁸ Power generators, 15 K. W.⁹ Power generators, 100 K. W., 80 H. P.¹⁰ Power generators, 55 K. W.¹¹ Power generators, 330 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Randolph,	{ Brush,	80	2,000
	{ Westinghouse,	1,500	16
Rawson (Leicester),	{ Thomson-Houston,	1,550	16
	{ Thomson-Houston,	8,300	16
Salem, ¹	{ Thomson-Houston,	410	2,000
	{ General Electric,	4,100	16
Shelburne Falls,	{ Westinghouse,	1,200	16
	{ Thomson-Houston,	4,800	16
Somerville, ²	{ Thomson-Houston,	595	1,200
	{ Brush,	6	4,000
	{ Thomson-Houston,	120	1,200
Southbridge,	{ Thomson-Houston,	100	1,200
	{ Thomson-Houston,	1,600	20
South Hadley Falls,	{ Thomson-Houston,	1,400	16
Spencer,	{ Ball,	70	1,200
Stoughton,	{ Ball,	70	800
	{ Brush,	95	2,000
	{ American,	330	2,000
Suburban (Boston), ³	{ Thomson-Houston,	400	16
	{ Westinghouse,	4,850	16
	{ General Electric,	2,500	16
	{ Thomson-Houston,	200	1,200
Suburban (Revere),	{ General Electric,	3,300	16
	{ Arnoux and Hochhausen,	2,000	16
	{ Brush,	10	2,000
Taunton, ⁴	{ Brush,	395	1,200
	{ Westinghouse,	2,000	16
	{ General Electric,	2,650	16
Union (Franklin),	{ Thomson-Houston,	90	1,200
	{ Brush,	1,800	16
	{ Thomson-Houston,	720	1,200
	{ Thomson-Houston,	4,000	16
	{ Edison,	900	1,200
United (Springfield), ⁵	{ Excelsior,	50	1,200
	{ Excelsior,	100	1,200
	{ Westinghouse,	150	1,200
	{ Stanley,	8,750	16
	{ Westinghouse,	120	2,000
Uxbridge and Northbridge, . .	{ Fort Wayne,	750	16
	{ Fort Wayne,	1,500	16
Waltham, ⁷	{ Thomson-Houston,	195	1,200
	{ Thomson-Houston,	3,960	16
Ware,	{ Thomson-Houston,	80	1,200
	{ Thomson-Houston,	650	16
Webster,	{ Thomson-Houston,	80	1,200
	{ Fort Wayne,	500	16
	{ Fort Wayne,	1,000	16
	{ Thomson-Houston,	50	1,200
Westborough,	{ Thomson-Houston,	650	16
	{ La Roche,	1,000	16
	{ General Electric,	1,000	16
	{ Schuyler,	98	2,000
Westfield,	{ Fort Wayne,	80	2,000
	{ Thomson-Houston,	35	2,000
	{ Thomson-Houston,	1,150	16
Weston,	{ Westinghouse,	1,000	16
Weymouth,	{ Thomson-Houston,	200	1,200
	{ Thomson-Houston,	2,600	16
Whitman,	{ Thomson-Houston,	100	1,200
	{ Thomson-Houston,	1,650	16

¹ Power generators, 230 H. P.² Power generators, 210 K. W.³ Power generators, 630 H. P.⁷ Power generators, 510 H. P.⁴ Power generators, 25 K. W.⁵ Power generators, 80 H. P.⁶ Four alternators, 1,340 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Winchendon,	General Electric, . .	{ 50 650 3,850	1,200 16 16
Woburn, ¹	{ Thomson-Houston, . . Brush, Edison,	{ 50 185 125 400	1,200 2,000 1,200 16
Worcester, ²	Thomson-Houston, . .	{ 1,090 10,000	2,000 16

¹ Power generators, 440 K. W.² Power generators, 500 H. P.

The following table shows the number of electric lights of various candle-powers which represent the electric lighting capacity of all the companies June 30, 1894, 1895, 1896 and 1897:—

	1894.	1895.	1896.	1897.
10 candle-power,	—	600	600	600
15 “ “	836	836	836	836
16 “ “	316,890	341,700	414,450	464,450
20 “ “	—	2,400	2,400	2,400
30 “ “	800	—	—	—
4,000 “ “	—	—	6	6
2,000 “ “	11,293	11,608	12,113	12,579
1,200 “ “	9,605	10,682	11,522	12,622
1,600 “ “	160	160	160	160
1,500 “ “	110	60	35	35
1,800 “ “	35	—	—	—
1,700 “ “	35	—	—	—
800 “ “	70	70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the amount of fuel used during the year ending on that day:—

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).
Abington and Rockland,	4	600	3	725	17	2,361	—	—	—
Adams,	2	150	2	225	2	1,025	—	—	—
Amesbury,	2	375	2	435	2	1,654	—	—	—
Amherst,	2	250	2	290	3	436	—	—	—

¹ Also four generators operated by company belonging to street railway company.² Also two generators operated by company belonging to street railway company.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).
Andover,	3	350	2	440	3	547	-	-	-
Athol,	2	300	2	315	3	845	-	-	-
Attleborough,	2	400	3	700	6	441	-	-	-
Beverly,	1	104	1	175	4	148	125	-	3,758
Blackstone,	2	150	1	65	3	389	50	-	-
Block Plant (Boston),	3	273	3	287	4	1,409	-	-	-
Blue Hill,	1	125	2	225	3	533	-	1	-
Boston,	38	6,090	39	9,142	106	29,485	-	4	-
Bridgewater,	2	200	1	80	2	319	-	-	-
Brookline,	6	1,125	8	2,607	18	3,890	-	-	-
Cambridge,	8	1,200	7	1,350	38	6,250	-	-	-
Central Mass.,	1	125	1	120	6	14	-	-	-
Charlestown,	5	625	5	525	12	1,856	-	-	-
Chelsea,	4	750	6	1,004	14	3,401	-	-	-
Church Green (Boston),	8	770	6	685	9	3,594	-	-	-
Clinton,	2	250	2	325	6	477	-	-	4,556
Cohasset,	2	350	2	180	3	353	55	-	-
Cottage City,	1	60	1	50	2	142	-	-	-
Dedham,	2	220	2	200	4	520	345	-	-
Easthampton,	1	60	1	45	1	85	-	-	-
Edison (Boston),	23	5,709	35	7,250	74	25,354	-	-	-
Edison (Brockton),	6	720	8	925	19	3,518	-	-	-
Fall River,	12	1,452	12	1,875	30	5,390	-	-	-
Fitchburg,	4	400	4	450	12	1,233	-	-	33,355
Framingham,	2	250	2	250	7	1,034	7	-	-
Franklin (Turner's Falls),	8	-	-	-	2	-	-	-	-
Gardner,	3	260	4	375	7	1,181	-	-	-
Gloucester,	3	375	2	500	6	842	192	-	-
Grafton,	2	120	1	75	1	13	-	-	-
Great Barrington,	10	195	2	170	4	5	-	-	-
Greenfield,	2	225	3	225	5	962	-	-	-
Haverhill,	4	600	2	600	14	1,417	1,002	-	-
Holyoke,	11	825	2	800	25	111	-	-	-
Hyde Park,	9	1,400	6	1,400	13	4,530	728	-	-
Lawrence,	8	992	8	1,125	26	4,635	318	-	596
Lee,	12	175	2	205	3	325	13	325	-
Lenox,	14	-	-	-	-	-	-	-	-
Leominster,	2	250	3	600	6	1,170	30	-	-
Lexington,	2	200	2	185	3	415	-	-	-
Lowell,	7	1,050	4	1,650	24	5,350	-	-	-
Lynn,	8	1,000	4	2,000	28	2,676	15	-	797
Malden,	9	1,125	8	1,025	17	3,019	2,142	-	-
Marlborough,	3	375	4	420	9	532	472	-	-
Milford,	2	160	3	270	4	295	16	17	55
									26

¹ Also one generator operated by company belonging to street railway company.

⁴ Also shavings valued at \$862.80.

⁶ Also two water wheels 360 H. P.

⁸ Two water wheels 100 H. P.

¹⁰ Also two water wheels 640 H. P.

¹² Also one water wheel 60 H. P.

¹⁴ Current bought delivered at wires of the company.

¹⁷ Also 89 tons residuum.

² Also two water wheels 79 H. P.

³ Bushels.

⁵ Also 1,404,800 cubic feet of gas.

⁷ Also 662 tons sparks.

⁹ Also one water wheel 109 H. P.

¹¹ Also four water wheels 1,120 H. P.

¹³ Also 40 tons sparks.

¹⁵ Also 14 tons dust.

¹⁶ Also 636 tons sparks.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).
Millbury,	2	130	2	100	2	132	-	-	-
Milton,	2	300	2	360	3	882	271	-	-
Morrison and others,	1	-	-	-	2	-	-	-	-
Nantucket,	2	205	2	150	4	453	-	-	-
Natick,	2	250	2	600	9	1,180	-	-	-
New Bedford,	7	978	5	1,450	38	2,167	-	-	-
Newburyport,	2	200	3	215	7	498	-	-	1,845
Newton,	5	905	3	935	10	355	-	-	4,575
North Adams,	3	450	2	750	6	1,834	-	-	60,350
Northampton,	3	450	3	700	10	1,331	-	-	-
Orange,	2	120	2	185	4	10	-	63	-
Pittsfield,	5	750	7	920	12	5,194	-	-	-
Plymouth,	3	600	3	625	7	1,292	544	-	-
Quincy,	3	375	5	700	10	1,694	-	-	-
Randolph,	1	125	2	230	4	520	-	-	-
Rawson (Leicester),	2	230	2	210	3	335	-	-	-
Salem,	8	1,000	4	1,360	25	3,631	-	-	-
Shelburne Falls,	1	-	-	-	1	-	-	-	-
Somerville,	4	1,000	6	990	18	4,075	-	-	-
Southbridge,	3	335	4	507	4	1,050	-	-	-
South Hadley Falls,	10	-	1	100	2	-	-	-	-
Spencer,	11	-	3	45	2	-	-	-	-
Stoughton,	1	60	1	50	1	144	-	-	-
Suburban (Boston),	10	895	6	1,150	21	3,355	2,791	-	-
Suburban (Revere),	4	465	2	415	7	1,803	55	-	-
Taunton,	3	675	3	665	12	1,966	-	-	-
Union (Franklin),	2	350	3	225	5	560	-	-	-
United (Springfield),	12	1,760	5	2,150	45	4,553	-	-	-
Uxbridge & Northbridge,	3	335	2	210	4	687	-	-	-
Waltham,	6	781	5	1,010	13	2,626	-	-	463
Ware,	1	125	1	125	3	322	-	6	-
Webster,	2	200	2	130	4	569	-	-	-
Westborough,	2	160	2	150	4	623	1	-	-
Westfield,	3	240	3	290	7	198	18	-	220
Weston,	14	-	1	100	1	-	-	-	-
Weymouth,	2	250	3	445	7	1,547	97	-	-
Whitman,	2	250	1	250	4	454	-	-	-
Winchendon,	10	-	1	90	2	-	-	-	-
Woburn,	6	850	6	1,160	15	4,023	-	-	-
Worcester,	8	1,200	4	2,200	33	4,612	-	-	-

¹ Power supplied from mills of Morrison Bros.

⁴ Also 1,629 tons of dust or pea and dust.

⁶ Bushels.

⁸ Also two water wheels 30 H. P.

¹⁰ Steam and water power bought.

¹² Also two water wheels 1,800 H. P.

¹⁴ Steam bought.

² Also four water wheels 430 H. P.

³ Also 1,050 tons sparks.

⁵ Chaldrons.

⁷ Also two water wheels 408 H. P.

⁹ One water wheel 85 H. P.

¹¹ 1,008,000 feet of gas used in gas engines.

¹³ Also 252 tons sparks.

The following table shows the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last: —

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland,	288,900	-	-	1,450	-	164,000
Adams,	80,460	-	-	160	-	29,700
Amesbury,	224,240	-	-	362	24	73,920
Amherst,	167,960	-	-	300	110	33,800
Andover,	97,476	-	-	517	5	37,000
Athol,	87,640	-	-	450	-	30,000
Attleborough,	284,120	-	-	329	21	129,600
Beverly,	210,564	-	-	663	-	92,584
Blackstone,	160,000	-	-	375	-	50,000
Block Plant (Boston),	46,833	-	-	-	-	-
Blue Hill,	38,884	-	-	847	48	105,875
Boston,	6,042,155	173,345	1,680,505	1,780	196	-
Bridgewater,	101,480	-	-	213	-	96,360
Brookline,	1,348,033	15,813	25,990	2,106	-	249,070
Cambridge,	1,706,459	-	-	2,744	113	301,275
Central Mass.,	629,580	-	-	1,845	50	200,750
Charlestown,	199,600	-	-	334	-	47,520
Chelsea,	721,191	-	-	1,427	-	195,360
Church Green (Boston),	27,840	4,840	16,755	-	-	-
Clinton,	263,903	-	-	712	-	95,000
Cohasset,	353,730	-	-	942	26	105,498
Cottage City,	393,400	-	-	116	68	34,320
Dedham,	864,487	-	-	1,552	-	237,600
Easthampton,	35,700	-	-	240	-	35,700
Edison (Boston),	1,577,991	397,638	1,577,991	-	-	-
Edison (Brockton),	866,254	26,623	96,084	1,965	12	250,000
Fall River,	1,027,640	24,890	97,821	1,610	50	369,600
Fitchburg,	521,850	-	-	1,015	15	131,500
Framingham,	516,465	-	-	717	92	166,320
Franklin (Turner's Falls),	12,000	-	-	86	8	9,000
Gardner,	253,117	-	-	477	80	55,000
Gloucester,	474,300	-	-	800	30	446,000
Grafton,	230,125	-	-	667	10	84,710
Great Barrington,	256,814	950	950	388	71	92,000
Greenfield,	127,743	-	-	347	10	82,624
Haverhill,	445,563	-	-	817	8	340,560
Holyoke,	358,000	-	-	1,205	-	119,600
Hyde Park,	399,180	-	-	922	53	95,040
Lawrence,	1,332,094	12,864	55,584	2,578	28	337,681
Lee,	207,000	-	-	409	6	61,000
Lenox,	28,243	28,243	28,243	-	-	-
Leominster,	449,240	230	230	689	13	84,460
Lexington,	175,700	-	-	560	38	52,900
Lowell,	736,196	-	-	1,295	50	471,260
Lynn,	1,933,060	-	-	3,600	-	528,000

COMPANY.	Total Length of Wire (Feet).	Length of Under-ground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Malden,	3,266,729	-	-	7,600	20	720,000
Marlborough,	271,422	-	-	782	29	98,500
Milford,	184,020	-	-	570	-	50,400
Millbury,	92,010	-	-	134	28	31,870
Milton,	573,350	-	-	1,000	15	147,840
Morrison and others,	19,830	-	-	-	48	-
Nantucket,	184,140	-	-	415	5	50,200
Natick,	467,430	-	-	625	60	63,360
New Bedford,	987,299	8,401	39,966	1,273	52	178,419
Newburyport,	178,060	-	-	477	-	84,100
Newton,	1,691,424	112	224	4,381	-	559,042
North Adams,	289,250	-	-	500	100	64,000
Northampton,	520,466	-	-	965	20	146,350
Orange,	208,392	-	-	577	16	57,360
Pittsfield,	614,425	1,075	2,150	1,604	86	221,905
Plymouth,	235,050	-	-	458	27	67,267
Quincy,	628,037	-	-	1,780	45	201,000
Randolph,	183,920	-	-	689	-	80,520
Rawson (Leicester),	210,899	-	-	542	10	70,200
Salem,	978,870	-	-	2,051	42	250,735
Shelburne Falls,	120,788	-	-	250	4	32,000
Somerville,	1,580,169	-	-	3,470	26	430,537
Southbridge,	194,852	-	-	475	-	49,375
South Hadley Falls,	69,000	-	-	328	13	50,000
Spencer,	41,676	-	-	400	4	40,000
Stoughton,	100,320	-	-	300	-	69,905
Suburban (Boston),	407,724	3,019	17,724	80	115	50,000
Suburban (Revere),	774,279	-	-	1,584	36	227,040
Taunton,	167,530	-	-	630	-	80,000
Union,	145,905	-	-	388	37	51,400
United,	2,042,965	20,007	114,488	1,453	39	379,972
Uxbridge and Northbridge,	223,400	-	-	575	-	67,000
Waltham,	432,300	-	-	931	36	113,470
Ware,	76,260	-	-	336	27	20,500
Webster,	101,540	-	-	377	2	53,800
Westborough,	124,424	-	-	327	-	50,987
Westfield,	129,011	-	-	443	14	58,814
Weston,	36,000	-	-	50	12	17,000
Weymouth,	550,410	-	-	1,218	-	183,218
Whitman,	222,000	-	-	677	13	75,000
Winchendon,	126,238	338	338	345	32	35,400
Woburn,	1,179,135	-	-	2,976	190	485,760
Worcester,	1,386,525	12,554	-	3,784	-	348,360

The following table shows the number of motors furnished on arc, incandescent and power circuits, not including those for street railways, the number of single and double arc lamps, June 30, 1897, and the number of carbons used during the year ending on that day:—

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Circuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Rockland,	-	-	-	-	-	33	5,925
Adams,	-	-	-	-	7	42	21,700
Amesbury,	-	-	19	96	73	6	37,289
Amherst,	-	2	-	25	-	31	5,500
Andover,	-	-	-	-	10	21	18,540
Athol,	-	-	1	5	39	10	14,225
Attleborough,	-	7	4	41	93	4	31,000
Beverly,	-	-	-	-	30	91	37,600
Blackstone,	-	-	-	-	-	36	21,180
Block Plant (Boston),	-	9	-	12½	26	-	1,860
Blue Hill,	-	-	-	-	47	-	5,754
Boston,	8	-	791	2,282½	886	3,545	2,762,124
Bridgewater,	-	-	-	-	32	3	9,000
Brookline,	-	4	12	111½	42	423	288,941
Cambridge,	1	164	-	582	-	643	416,000
Central Mass.,	-	1	-	50	-	110	22,650
Charlestown,	1	-	-	½	55	209	233,712
Chelsea,	-	-	30	200	100	210	130,000
Church Green (Boston),	-	42	-	210	8	-	2,260
Clinton,	-	-	-	-	5	43	27,774
Cohasset,	-	-	-	-	-	-	-
Cottage City,	-	-	-	-	63	-	12,975
Dedham,	-	-	-	-	-	33	16,884
Easthampton,	-	-	-	-	-	37	7,500
Edison (Boston),	-	1,683	-	5,675½	1,446	-	190,682
Edison (Brockton),	-	66	20	460½	94	270	198,000
Fall River,	-	141	-	389½	185	517	440,000
Fitchburg,	1	1	11	75½	68	236	173,000
Framingham,	-	-	-	-	2	63	18,060
Franklin (Turner's Falls),	-	-	-	-	23	-	8,000
Gardner,	-	-	-	-	51	70	28,700
Gloucester,	-	-	50	150	43	35	20,617
Grafton,	-	-	-	-	-	-	-
Great Barrington,	-	-	-	-	-	-	-
Greenfield,	-	22	-	40½	61	16	22,000
Haverhill,	-	22	59	352½	100	179	157,845
Holyoke,	-	1	37	87½	184	248	300,000
Hyde Park,	-	-	-	-	65	120	47,274
Lawrence,	-	190	-	309½	169	240	191,319
Lee,	-	-	-	-	-	-	-
Lenox,	-	-	-	-	-	-	-
Leominster,	-	-	-	-	41	63	35,580
Lexington,	-	-	-	-	-	38	7,500
Lowell,	-	-	162	944	371	316	406,695
Lynn,	-	-	78	497	220	478	417,000

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Malden,	-	-	15	69	29	271	109,846
Marlborough,	-	-	-	-	46	53	33,399
Milford,	-	8	-	10½	72	9	26,000
Millbury,	-	-	-	-	35	-	4,690
Milton,	-	-	-	-	-	-	-
Nantucket,	-	-	-	-	45	2	9,080
Natick,	-	-	9	30	5	30	14,000
New Bedford,	-	120	45	298½	193	213	159,581
Newburyport,	-	-	15	89½	153	7	43,000
Newton,	-	-	-	-	-	194	101,095
North Adams,	-	8	-	37	106	129	95,000
Northampton,	-	-	37	76½	154	26	53,000
Orange,	-	-	-	-	38	10	14,500
Pittsfield,	-	8	36	219	88	56	43,490
Plymouth,	-	4	12	306½	33	4	5,200
Quincy,	-	-	18	119	-	91	30,000
Randolph,	-	-	-	-	-	22	12,000
Rawson (Leicester),	-	-	-	-	-	-	-
Salem,	-	1	58	248½	88	243	156,553
Shelburne Falls,	-	-	-	-	4	-	2,000
Somerville,	16	-	8	93½	10	495	240,880
Southbridge,	-	-	-	-	87	5	26,000
South Hadley Falls,	-	-	-	-	-	-	-
Spencer,	-	-	-	-	70	-	20,000
Stoughton,	-	-	-	-	71	-	16,100
Suburban (Boston),	-	-	140	614	208	20	116,052
Suburban (Revere),	-	1	-	½	69	23	25,590
Taunton,	-	-	14	80	102	123	100,000
Union (Franklin),	-	-	-	-	42	7	9,938
United (Springfield),	2	-	108	647	290	716	561,193
Uxbridge and Northbridge,	-	-	-	-	69	-	4,000
Waltham,	-	-	39	219	102	74	74,900
Ware,	-	-	-	-	57	16	19,500
Webster,	-	-	-	-	19	57	26,400
Westborough,	-	-	-	-	32	-	10,000
Westfield,	-	-	-	-	48	58	49,600
Weston,	-	-	-	-	-	-	-
Weymouth,	-	-	-	-	-	37	10,025
Whitman,	-	-	-	-	50	28	14,178
Winchendon,	-	-	-	-	20	19	9,330
Woburn,	-	-	15	134½	33	102	54,972
Worcester,	-	-	93	481	308	585	631,712

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind, on June 30 last : —

COMPANY.	Number of Commercial Are Lights.	Nominal Candle-power.	Number of Customers using Commercial Are Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Are Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Are Cir- cuits.	Number of Customers using both Are and Incandescent Lights.	Number of Customers using only Power.
Abington and Rockland,											
Adams,	7	1,200	4	6,660	16	327	-	-	-	-	1
Amesbury,	12	1,200	6	563	16	70	-	-	-	-	11
Amherst,				400	16	112	12	32	1	6	
Andover,				650	20		-	-	-	-	
Athol,				2,400	16	131	-	-	-	-	
Attleborough,	1	1,200	1	3,500	16	163	-	-	-	-	
Beverly,	32	1,200	16	475	16	28	1	32	1	8	2
Beverly,	31	1,200	20	907	16	65	8	32	1	6	1
Blackstone,				1,536	16	17	-	-	-	-	
Blackstone,				255	20		-	-	-	-	
Blackstone,				90	20		-	-	-	-	
Block Plant (Boston),	5	1,200		1,683	16	50	-	-	-	6	2
Blue Hill,	21	2,000	6	3,200	16	78	-	-	-	-	
Boston,	384	1,200		59,084	16	1,063	97	32	11	146	270
Boston,	1,661	2,000	452		16		25	65			
Bridgewater,	1	2,000	1	1,510	16	72	-	-	-	1	-
Bridgewater,				60	32		-	-	-	-	
Brookline,	29	2,000	7	5	160	643	2	32	1	-	3
Cambridge,	180	1,200	34	24,236	16	697	16	32	2	11	57
Cambridge,				18,418	16		4	65			
Central Mass.,				213	10	230	-	-	-	-	1
Central Mass.,				2,591	16		-	-	-	-	
Central Mass.,				1,538	20		-	-	-	-	
Central Mass.,				67	24		-	-	-	-	
Central Mass.,				81	32		-	-	-	-	

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Charlestown,	89	2,000	32	1,285	16	45	32 }	3	8	1
Chelsea,	97	1,200	23	7,000	16	480	65 }	-	13	13
Church Green (Boston),	8	1,200	4	7,832	16	102	-	-	3	42
Clinton,	5	1,200	2	7,386	32	39	25	2	-	-
Cohasset,	-	-	-	2,300	16	41	-	-	-	-
Cottage City,	8	1,600	7	28	30	-	-	-	-	-
Dedham,	10	1,200	3	1,876	16	172	-	-	-	-
Easthampton,	86	600	-	3,152	-	-	-	-	-	-
Edison (Boston),	25 244 1,037 64	900 1,200 2,000 4,000	534	138,682	16	3,987	-	-	249	637
Edison (Brockton),	378 94	1,200 2,000	26	9,533	16 65 }	375	65	-	19	33
Fall River,	148 17	800 1,200	26	15,027	16	553	-	-	17	101
Fitchburg,	68	1,200	19	5,016 468	16 10	189	-	-	8	3
Framingham,	12	1,200	8	3,307 10 14	16 20 25 32 }	190	25 }	-	7	-
				107			32 }			

Franklin (Turner's Falls),	32	16	350	26	1,200	61	10	12	20	1	6	10	33
Gardner,	16	16	4,000	10	1,200	25	7	9	65	2	5	5	-
Gloucester,	23	23	2,700	-	1,200	-	1,024	-	-	-	-	-	-
Grafton,	16	16	4,000	-	-	-	150	-	-	-	-	-	-
Great Barrington,	6	6	2,550	6	1,200	22	50	-	-	-	-	-	2
Greenfield,	10	10	2,550	23	1,200	100	5,000	-	-	-	15	15	31
Haverhill,	32	32	50	83	2,000	184	1,400	-	-	-	25	25	33
Holyoke,	16	16	7,418	16	2,000	65	7,418	-	-	-	8	8	3
Hyde Park,	20	20	9	52	2,000	141	7,643	-	-	-	28	28	53
Lawrence,	16	16	2,088	-	-	-	2,088	-	-	-	-	-	-
Lee,	-	-	-	-	-	-	-	-	-	-	-	-	-
Lenox,	-	-	-	-	-	-	-	-	-	-	-	-	-
Leominster,	41	16	5,119	20	1,200	41	5,119	1	25	1	15	15	-
Lexington,	-	20	565	-	-	-	3,387	-	-	-	-	-	-
Lowell,	247	16	15,000	89	-	-	15,000	-	-	-	42	42	74
Lynn,	11	16	12,464	77	2,000	11	12,464	2	32	2	29	29	28
Malden,	222	16	22,281	5	2,000	222	22,281	2	65	2	5	5	11
Marlborough,	29	16	4,136	16	1,200	29	4,136	8	25	6	8	8	-
Millbury,	44	16	1,710	10	1,200	44	1,710	-	-	-	2	2	4
Milford,	31	8	42	-	-	31	42	-	-	-	-	-	-
Millbury,	-	10	1,015	-	-	-	1,015	-	-	-	-	-	-
Milton,	-	20	32	-	-	-	32	-	-	-	-	-	-
Morris and others,	-	32	100	-	-	-	100	-	-	-	-	-	-
Nantucket,	14	16	647	5	1,200	14	647	-	-	-	4	4	-
Natick,	6	16	1,970	4	1,200	6	1,970	10	25	1	3	3	8
			4,200				4,200						

¹ Number not known.

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
New Bedford,	{ 57 176 }	{ 1,200 2,000 }	78	21,967 7 112 11	16 16 20 32	824 35 335	- 3 3	- 32 65	-	48	57
Newburyport,	15	1,200	7	{ 7 112 11 }	{ 16 20 32 }	35	3	32 65	2	2	28
Newton,	{ 4 3 }	{ 1,500 1,200 }	3	11,095	16	335	-	-	-	2	-
North Adams,	104	1,200	32	7,610	16	286	18	65	-	16	-
Northampton,	25	1,200	14	5,266	16	243	-	-	-	14	6
Orange,	-	-	-	2,100	16	169	-	-	-	-	-
Pittsfield,	73	1,200	19	11,450	16	561	2 3 5	25 65 25	-	16	1
Plymouth,	20	1,200	7	3,451	16	143	-	-	-	7	3
Quincy,	2	1,200	2	{ 600 5,300 1,220 }	{ 10 16 16 }	373 61	-	-	-	2	11
Randolph,	-	-	-	1,800	16	68	-	-	-	-	-
Rawson (Leicester),	-	-	-	44 276 619 12,321 627 36 243 10 4 1 640	6 8 10 16 20 25 32 60 125	68	-	-	-	-	-
Salem,	144	2,000	30	627 36 243 10 4 1 640	16 20 25 32 60 125	641	{ 1 7 }	{ 32 65 }	-	24	26
Shelburne Falls,	-	1,200	-	640	16	38	-	-	-	-	-
Somerville,	{ 44 6 }	{ 1,200 4,000 }	15	11,075	16	454	74	25	8	7	17

Southbridge,	32	1,200	4	509	16	100	{	-	-	7	1
South Hadley Falls,	.	.	.	380	10	34	{	-	-	-	-
Spencer, . . . . .	.	.	.	91	24	.	{	-	-	-	-
Stoughton,	2	800	1	260	16	.	{	-	-	-	-
Suburban (Boston),	228	2,000	90	{ 12,625	16	.	{	-	-	31	87
Suburban (Revere), . . . . .	.	.	.	516	32	387	{	-	-	-	-
Taunton,	108	1,200	29	7,669	16	407	{	-	-	-	-
Union (Franklin),	7	1,200	2	4,673	16	133	{	-	-	14	5
United (Springfield),	367	1,200	65	2,793	16	129	{	-	-	43	40
Uxbridge and Northbridge, . . . . .	.	.	.	24,498	16	743	{	1	65	-	-
Waltham,	39	1,200	24	3,300	16	215	{	14	125	-	-
Ware,	24	1,200	7	32	32	248	{	-	-	11	21
Webster,	10	1,200	3	6,216	16	98	{	-	-	6	-
Westborough, . . . . .	.	.	.	95	16	.	{	-	-	-	-
Westfield,	18	2,000	9	1,341	16	94	{	-	-	2	-
Weston,	3	1,200	1	9	5	.	{	-	-	-	-
Weymouth, . . . . .	.	.	.	17	10	150	{	-	-	6	-
Whitman,	48	1,200	18	634	16	79	{	1	25	-	-
Winchendon,	14	1,200	9	323	20	13	{	-	-	1	-
Woburn,	20	2,000	5	3,343	16	240	{	-	-	-	-
Worcester,	389	2,000	103	561	16	.	{	-	-	3	9
				681	16	630	{	-	-	42	106
				4,919	16	.	{	-	-	-	-
				16	10	143	{	-	-	-	-
				2,700	16	.	{	-	-	-	-
				19	20	.	{	-	-	-	-
				23	32	.	{	-	-	-	-
				2	50	.	{	-	-	-	-
				23	10	.	{	-	-	-	-
				1,266	16	.	{	-	-	-	-
				258	20	90	{	-	-	5	-
				6	25	.	{	-	-	-	-
				44	32	.	{	-	-	-	-
				4	60	.	{	-	-	-	-
				4	52	.	{	-	-	-	-
				3	64	379	{	1	25	-	-
				10,062	16	630	{	-	-	-	-
				18,636	16	.	{	-	-	-	-

The following table shows the number of *public* lamps of each candle-power in use June 30, 1897, and the price paid, also the average number in use with the average number of hours per night, and nights per month that they were run during the year ending on that date: —

COMPANY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	Price Paid.
Abington & Rockland,	{ 379	{ 25	{ 338	{ 5.1	{ 25.8	{ \$14 per year.
Adams,	{ 33	{ 1,200	{ 28	{ 7.7	{ 30.5	{ \$66 per year.
Amesbury,	{ 42	{ 32	{ 41	{ 5.6	{ 24.0	{ 274 cents per light per night.
Amherst,	{ 67	{ 1,200	{ 64	{ 4.7	{ 23.1	{ \$30 per year.
Andover,	{ 31	{ 1,200	{ 29	{ 4.6	{ 25.8	{ \$75 per year.
Athol,	{ 16	{ 32	{ 17	{ 4.7	{ 26.2	{ \$450 per year for 21 lamps.
Attleborough,	{ 48	{ 1,200	{ 46	{ 4.9	{ 22.8	{ \$300 per lamp per year.
Beverly,	{ 90	{ 1,200	{ 90	{ 5.7	{ 25.1	{ \$3,700 per year for 31 arcs and 74 incandescents burning until
Blackstone,	{ 16	{ 32	{ 16	{ 10.5	{ 30.4	{ midnight; if burned until 12.30 A.M., \$1 per night extra.
Blue Hill,	{ 58	{ 32	{ 60	{ 7.4	{ 26.6	{ \$17.50 per year for each additional incandescent lamp.
Boston,	{ 47	{ 2,000	{ 47	{ 10.8	{ 30.4	{ \$15 per year.
Bridgewater,	{ 34	{ 2,000	{ 34	{ 5.0	{ 24.5	{ \$75 per year.
Brookline,	{ 14	{ 32	{ 20	{ 10.5	{ 30.4	{ 30 cents per light per night.
Cambridge,	{ 415	{ 2,000	{ 410	{ 10.7	{ 30.4	{ \$36.50 per year.
	{ 337	{ 40	{ 303			{ \$140 per year.
	{ 513	{ 1,200	{ 486			{ \$5,500 per year for 46 arcs and 68 incandescents.
						{ 35 cents per light per night.
						{ \$70 per year.
						{ 10 cents per night all night for 20 c.-p.; 12 cents per night all
						{ night for 32 c.-p.; 20 cents per night all night for 65 c.-p.;
						{ arcs 35 cents per light per night.
						{ \$30 per year.
						{ \$100 per year.

Central Mass.,	146	25	146	5.0	25.7	{ \$15 per year.
Charlestown,	110	1,200	110	10.5	30.4	{ \$75 per year.
Chelsea,	175	2,000	175	10.5	30.4	{ 35 cents per night.
Clinton,	207	25	207	10.5	30.4	{ 7 cents per night.
Cohasset,	204	1,200	204	10.6	25.5	{ 29 cents per night.
	176	25	176	6.0	25.0	{ 9 cents per night.
	43	1,200	43			{ 35 cents per night.
	250	30	250			{ \$20 per year of 300 nights.
Cottage City,	53	1,600	33	5.2	24.4	{ For 50 lights 92 days in June, July, August and September, to midnight, and for 25 lights, moon schedule to midnight the remainder of the year, \$2,600 per annum. Additional lights at the same rate.
Dedham,	481	25	469	7.7	28.5	{ Ten-year contract, 19 arcs and 314 incandescents, for \$5,000 per year. Additional lights: arc, \$70; incandescent, \$16 each per year.
Easthampton,	37	1,200	37	3.7	23.0	{ \$62.50 per year.
Edison (Brockton),	305	15	294	5.3	24.7	{ \$14 per year.
	3	65				{ \$45 per year.
Fall River,	256	1,200	251	10.5	30.4	{ \$90 each per year for 200; 5 per cent. reduction for each 25 over 200.
Fitchburg,	500	2,000	463	10.8	30.4	{ 424 cents per night.
Framingham,	230	1,200	226	9.6	30.4	{ \$120 per year.
Franklin (Turner's Falls),	249	25	246	5.0	25.5	{ \$17.50 per year.
	53	1,200	50			{ \$70 per year.
Gardner,	23	2,000	23	6.0	25.9	{ \$93.48 per year.
	12	25	12	4.4	26.0	{ \$15 per year.
Gloucester,	60	1,200	59	5.6	19.2	{ \$75 per year.
Gloucester, { Gloucester,	53	1,200	63	5.6	19.2	{ \$80 per year.
Gloucester, { East Gloucester,	44	25	42	5.6	19.2	{ \$15.60 per year.
Grafton,	140	25	137	5.7	23.0	{ 6.5 cents per light per night.
Great Barrington,	223	25	223	4.9	25.2	{ \$12 per year.
	160	32	155	8.8	28.3	{ \$254.50 per month for 154 lights; each additional light, \$1.50 per month.
Greenfield,	12	32	7	4.7	27.4	{ \$25 per year.
Haverhill,	56	1,200	53			{ \$74.03 per year.
Holyoke,	179	2,000	177	10.8	30.4	{ 36 cents per night.
	248	1,200	244	10.8	30.4	{ \$100 per year; 5 cents extra per light per night for mast arm lights.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Hyde Park,	56 120 43 142 119 91	25 2,000 20 20 1,200 2,000	57 115 428 133 109 94	5.3 6.3 10.8 10.8	26.9	{ Seven-year contract for 105 arcs, \$7,000 per year; additional lights per year, arc, \$70; incandescents, \$16. { \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Lawrence, { Methuen,	8 18	20 2,000	8 18	6.3 7.3	30.4	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Lee,	1 35	20 1,200	1 33	10.8 6.3	30.4	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
North Andover,	114 58 63	30 25 1,200	104 68 49	1- 6.3 9.7 6.3	27.7 26.1	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Leominster,	125 21 37	30 32 1,200	142 37	4.9	25.2	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Lexington,	440 1,145	2,000 25	439 1,126	8.4	30.4	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Lowell, { Lynn,	257 24 104 64 3 40 857	2,000 25 1,200 1,200 1,200 1,200 25	254 23 100 63 4 40 857	10.6 6.5 7.0 7.7 8.3 10.4 10.4	30.4	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Lynn, { Swampscott,	24 104 64 3 40 857	25 1,200 1,200 1,200 1,200 25	23 100 63 4 40 857	6.5 7.0 7.7 8.3 10.4 10.4	27.7	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Saugus,	24 104 64 3 40 857	25 1,200 1,200 1,200 1,200 25	23 100 63 4 40 857	6.5 7.0 7.7 8.3 10.4 10.4	27.7	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Nahant,	24 104 64 3 40 857	25 1,200 1,200 1,200 1,200 25	23 100 63 4 40 857	6.5 7.0 7.7 8.3 10.4 10.4	27.7	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Malden,	110 479 67	1,200 25 1,200	86 19 479	8.3 10.4 10.4	27.8	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Medford,	479 67	1,200 25	86 19	8.3 10.4	27.8	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Everett,	402 48 432	25 1,200 1,200	66 402 48	5.0 5.7 5.0	25.6	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.
Melrose,	44 432	1,200 25	44 432	5.0 5.0	26.0	{ \$1.50 per month. { \$2.25 per month. { \$7.50 per month. { \$8.33 per month. { \$1.50 per month. { \$5.83 per month. { \$1.25 per month. { \$5.41 per month. { \$12.50 per year. { \$16 per year. { \$117 per year all night. { \$72 per year.

Marlborough,	184	25	177	6.5	30.4	{ \$17 per year. \$90 per year. \$24 per year. \$100 per year.
Millford,	55	1,200	66	8.3	30.4	35 arcs and 6 incandescents, \$2,463 per year.
Millbury,	50	1,200	45	4.7	25.7	\$20 per year.
Milton,	6	32	6	11.2	28.5	For 22 arcs and 57 incandescents, with 3 additional arcs during June, July, August and September, moon schedule to 11 P.M., \$2,400 per year.
Nantucket,	35	1,200	440	4-	4-	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Nantucket,	57	25	55	6.5	26.7	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Natick,	25	1,200	23	4-	4-	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Natick, { Natick,	135	25	132	6.5	26.7	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Wayland,	27	1,200	27	10.1	26.2	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
New Bedford, { New Bedford,	20	25	20	10.3	26.4	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Fairhaven,	67	16	65	5.6	20.0	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
New Bedford, { New Bedford,	187	32	178	5.8	24.6	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Fairhaven,	87	16	84	6.3	30.4	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Newburyport,	15	20	17	11.0	30.4	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Newburyport,	2	32	17	6.3	30.4	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Newton,	145	1,200	145	6.3	30.4	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Newton, { Newton,	675	25	639	11.0	30.4	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Watertown,	165	1,200	149	6.4	23.3	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Watertown,	328	25	319	10.9	23.3	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
North Adams,	29	1,200	27	10.9	30.4	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
North Adams,	17	65	8	10.9	30.4	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Northampton,	120	1,200	113	4.3	24.3	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Northampton,	6	25	6	7.3	27.2	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Orange,	149	1,200	20	4.3	24.3	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Orange,	2	25	2	4.9	26.7	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Pittsfield,	46	1,200	45	4.9	26.7	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Pittsfield, { Pittsfield,	446	1,500	384	5.9	30.3	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Dalton,	71	25	46	10.7	30.4	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Dalton,	48	1,200	49	27.2	27.2	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Dalton,	48	25	48	9.5	30.3	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.
Dalton,	48	25	48	5.9	30.3	{ \$21.14 per year. \$84.56 per year. \$21.14 per year. 7 cents per night. 14 cents per night. 38 cents per night. 64 cents per night. \$20 per year.

1 Dark to 12.30 A.M.; no record.

2 Moonlight schedule; no record.

3 Dark to daylight; no record.

4 No record.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	Price Paid.
Plymouth,	{ 209 54 1 13 320 89 100 22 1 153 }	{ 25 32 65 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.
Quincy,	{ 320 89 100 22 1 153 }	{ 25 32 65 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.
Randolph,	{ 320 89 100 22 1 153 }	{ 25 32 65 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.
Rawson (Leicester),	{ 320 89 100 22 1 153 }	{ 25 32 65 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.
Salem,	{ 320 89 100 22 1 153 }	{ 25 32 65 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.
Shelburne Falls,	{ 78 211 361 127 82 146 12 80 2 60 }	{ 25 1,200 25 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.
Somerville,	{ 78 211 361 127 82 146 12 80 2 60 }	{ 25 1,200 25 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.
Southbridge,	{ 78 211 361 127 82 146 12 80 2 60 }	{ 25 1,200 25 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.
South Hadley Falls,	{ 78 211 361 127 82 146 12 80 2 60 }	{ 25 1,200 25 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.
Spencer,	{ 78 211 361 127 82 146 12 80 2 60 }	{ 25 1,200 25 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.
Stoughton,	{ 78 211 361 127 82 146 12 80 2 60 }	{ 25 1,200 25 1,200 25 1,200 25 50 75 2,000 25 }	{ 263 13 269 94 120 22 153 }	{ 6.1 5.1 5.7 4.4 }	{ 25.8 26.2 30.4 22.6 }	{ \$20 per year. \$21 per year. \$42 per year. \$85 per year. \$20 per year. \$75 per year. \$13.50 per year. \$25 per year. \$37.50 per year. \$70 per year. \$20 per year. \$18.25 per year for 10 25 candle-power lamps at Salem Willows till midnight during summer. 30 candle-power lights, \$21.50 per year each. 38.4 cents per night; 27 1/2 cents per night for 15 arcs at Salem Willows till midnight during summer.

27 cents per night.

{ From July 1, 1896, to March 31, 1897, at the rate of \$60 per year; from April 1, 1897, to June 30, 1897, at \$37.31 per year.

Suburban, {	Revere, . . .	150	25	151	6.2	22.6	{ \$16 per year.
	Winthrop, . . .	42	1,200	41			{ \$72 per year.
Taunton, . . .		110	25	116	6.9	23.2	{ \$18.50 per year.
		41	1,200	40			{ \$87 per year.
		116	1,200	116	7.1	25.8	{ 34 cents per night.
Union (Franklin), . . .		40	25	46			{ \$15 per year.
		1	32		4.4	24.2	{ \$27 per year.
		4	65				{ No charge for 65 candle-power lamps.
		42	1,200	42			{ \$75 per year.
United, {	Springfield, . . .	20	25	20	10.7	30.4	{ \$24 per year.
	West Springfield, . . .	638	1,200	604			{ \$75 per year.
		260	32	230	6.6	30.4	{ \$16 per year.
Uxbridge, . . .		6	25	6	8.7	25.0	{ \$20 per year.
		69	2,000	69			{ \$70 per year.
Waltham, . . .		46	25	43	6.4	30.4	{ 8 cents per night.
Ware, . . .		138	1,200	131			{ 23 cents per night.
Webster, . . .		50	1,200	50	4.7	28.5	{ \$75 per year for 40 lights; \$60 each for all over 40.
		66	1,200	65	5.4	30.4	{ \$80 per year.
Westborough, . . .		42	32	41	4.9	25.1	{ \$25 per year.
		28	1,200	28			{ \$66 per year.
Westfield, . . .		7	25	7			{ \$20.50 per year.
		88	2,000	81	6.6	30.4	{ First 69 arcs, \$82 each per year; additional arcs, \$75 per year.
Weymouth, . . .		256	25	254	5.1	25.5	{ \$17 per year.
		34	1,200	33			{ \$70 per year.
Whitman, . . .		125	25	134	5.0	21.6	{ \$12.50 per year.
		14	32				
Winchendon, . . .		27	1,200	26	5.0	21.6	{ \$80 per year.
		40	25	40			{ \$15 per year.
		25	1,200	25	4.9	25.3	{ \$75 per year.
		314	25	314	6.0	20.0	{ \$15 per year.
Woburn, {	Woburn, . . .	68	1,200	68			{ \$75 per year.
	Winchester, . . .	162	25	161	6.0	20.0	{ \$15 per year.
		21	2,000	21			{ \$80 per year.
Worcester, {	Stoneham, . . .	123	25	123	6.0	20.0	{ \$15 per year.
		23	2,000	23			{ \$81 per year.
		54	32	51			{ \$24 per year.
		504	2,000	488	10.5	30.4	{ 33 cents per night.

1 No record.

The following table shows the prices charged by the several electric light companies for commercial lights on June 30, 1897 :—

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METRE.				Rates by Contract.	Rates by Contract.	
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Abington and Rockland,	-	-	1 cent,	-	-	-	Ten per cent. discount if paid before the 15th of the month; customers pay for wiring and renewals. Lamp renewals free.
Adams,	-	1 cent,	-	-	For 16 c. p. lights in business places open 6 nights per week until 11 P.M., \$12.00; open 4 nights per week, \$9.00 per year.	Eight cents per lamp per hour,	
Amesbury,	-	1 cent,	-	-	10 c. p. lamps, 3 nights per week, \$7.00 per year, and \$1.00 per year additional for each additional night per week; 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3	3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year.	Wiring and all lamps at consumer's expense; meter rental, 25 cents per month; minimum monthly bill, \$1.25; if meter is owned by customer, \$1.00.

Amherst,	.	.	20 cents,	.	1 cent,	.	nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Contracts based on meter rate.	-	-	Wiring at customer's expense; renewals at nearly cost.
Andover,	.	.	24 cents,	.	-	-		-	-	On bills for over 50,000 watts, 16 $\frac{2}{3}$ per cent. discount; lamp renewals on contract lighting free; meter customers pay for renewals.
Athol,	.	.	20 cents,	.	-	-	\$15.00 per lamp per year for 32 c. p. lamps; 6 or less 16 c. p. lamps from 75 cents to \$1.00 per lamp per month.	\$75.00 per lamp per year,	.	Arc lights are run only when street lights are used; wiring and renewals at customer's expense.
Attleborough,	.	.	25 cents,	.	-	-	50 cents to \$1.50 per lamp per month.	5 cents per inch of carbon burned for stores, 8 cents for factories.	.	Customers pay for all incandescent lamps; 25 cents each for 8 or 16 c. p. lamps; wiring nearly at cost; discount from meter rate of 20 per cent. on bills for 16,000 watt hours or over.
Beverly,	.	.	25 cents,	.	-	-	16 c. p. lamps, 7 nights per week, \$1.16 $\frac{2}{3}$ per month; 6 nights per week, \$1.00 each per month; five nights per week, 93 cents each per month; 4 nights per week, 87 $\frac{1}{4}$ cents; 3 nights per week, 82 cents each per month.	40 cents per night. Discount of 10 per cent. if paid on or before the 16th of the month.	.	Customers pay for wiring and renewals; 10 per cent discount from meter rates for payment within 15 days.
Blackstone,	.	.	15 cents,	.	-	-		-	-	Wiring at cost; renewals free.
Block Plant,	.	.	16 $\frac{2}{3}$ cents,	.	-	-		50 cents per lamp for 12 hours burning.	.	Customers pay for wiring. Renewals free.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Blue Hill (Canton),	-	-	1 cent,	\$10.00 per 16 c. p. light per year, burning every night; \$6.00, burning 4 nights per week until 9 p.m.	-	Open wiring \$2.00 per out- let; \$3.00 per outlet con- cealed. Lamp renewals 25 cents each.	
Boston,	-	-	1 cent,	-	For 1,200 c. p. lamps burning half the night one lamp 45 cents per night; two or more, 40 cents each. For one 2,000 c. p. lamp burning the same time 55 cents; for two or more burning half night or over 50 cents each. For one 2,000 c. p. lamp burning 5 nights per week 60 cents per night. For one 2,000 c. p. lamp burning half night or all night or all day six months in the year 65 cents per burning. \$70.00 per lamp per year,	Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, ex- cept those broken by customer. Special meter rates for very large con- sumers. Minimum charge of \$1.00 per month; 10 per cent. dis- count on all other bills for incandescent light- ing.	
Bridgewater,	-	1 cent,	-	\$10.00 per year for each 16 c. p. lamp.	-	Wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract custom- ers; to meter customers 35 cents per lamp.	
Brookline,	-	2 cents,	1 cent,	-	For lights six nights per week not later than 6 p.m., \$21 per lamp per year; not later	-	

Cambridge,	16½ cents,	1 cent,	-	-	than 7 p.m., \$27.75 per year; not later than 8 p.m., \$42.00 per year; not later than 9 p.m., \$58.00 per year; not later than 10 p.m., \$73.00 per year. For lights burning not later than 11 p.m., seven nights per week, \$100 per year.	Consumers pay for lamps and wiring. Fifteen per cent discount from meter rates on bills paid before the 15th of the month.
Central Mass.,	-	-	-	-	To 9 o'clock, 6 nights per week, \$84.00 per year; to 12 o'clock, 6 nights per week, \$100.00 per year; to 12 o'clock every night, \$120.00 per lamp per year.	Wiring at cost. Renewals in private houses 22 cents per lamp, elsewhere free.
Charlestown,	-	-	-	-	10 c. p. lamp to 9 o'clock, burning 4 nights per week, \$5.00; 16 c. p. to 9 o'clock, burning 4 nights per week, \$8.00; 20 c. p. to 9 o'clock, burning 4 nights per week, \$9.00; 2½ c. p. \$10.00 per year.	Lamp renewals free. No free wiring.
Chelsea,	-	-	1 cent,	-	50 cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night.	First lamp free; renewals 25 cents each.
Church Green,	-	-	1 cent,	-	16 c. p. lamps, \$1.25 each per month for stores.	Renewals free; 25 per cent discount on bills for incandescent lights by meter.
Clinton,	-	-	1½ cents,	-	\$1.00 per light per month, .	Wiring at cost; renewals free.

COMPANY.	INCANDESCENT LIGHTS.				A.R.C. LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Cohasset, . . .	22 cents, .	-	-	Special contract rates for each customer. -	-	Customers pay for re- newals. No free wiring.
Cottage City, . . .	-	-	-	-	Single lights, \$50.00 per sea- son of 92 days; 2 lights, \$45.00 each; 4 or more, \$40.00 each. \$70.00 per year per lamp, .	-
Dedham, . . .	20 cents, .	-	-	Contracts based on \$10.00 per lamp per year burning until 10 P. M. -	2,000 c. p., 11 cents per lamp per hour; 1,200 c. p., 10 cents per hour; 600 c. p., 8½ cents per hour; 400 c. p., 5½ cents per hour. Two nights per week, each lamp \$7.00 per month; 4 nights, \$8.00; 6 nights, \$9.00; 7 nights, \$10.00. First 3 lights, \$7.00 each per month; next 4 lights, \$6.00 each per month; each suc- ceeding light, \$5.00. One light, 3 nights per week, \$8.00 per month; 2 or more lights, 3 nights, \$7.00 per month each; 1 light 6 nights per week, \$9.00 per month; 2 or more lights, 6 nights, \$8.00 per month each; 1	Customers pay for renew- als. No free wiring.
Edison (Boston), . . .	-	-	1 cent, .	-	-	Lamp renewals free. Dis- counts to largest con- sumers. No free wiring.
Edison (Brockton), . . .	20 cents, .	-	1 cent, .	-	-	Lamp renewals free. No free wiring.
Fall River, . . .	15 cents, .	-	-	-	-	Lamp renewals free. No free wiring.
Fitchburg, . . .	20 cents, .	-	-	\$1.50 per month for each 16 c. p. lamp.	-	No free wiring; customers pay for lamps and re- newals.

Framingham,	.	.	-	-	-	light, 7 nights per week, \$10.00 per month; 2 or more lights 7 nights, \$9.00 per month each.	No free wiring; renewals free.
Franklin (Turner's Falls),	.	.	-	-	-	Every night, \$8.00 per lamp per month; 3 nights per week, \$6.00 for first, \$5.00 for each additional lamp.	Wiring and renewals free.
Gardner,	.	.	25 cents; 50 cents for shops and factories, running until 6 P.M. only.	-	-	For yearly contract, 6 nights per week, \$77.78 per lamp; 5 nights, \$66.67; 4 nights, \$55.55. Two arcs under contract, 5 per cent. off regular price. Three or more arcs under contract, 16½ per cent. off regular price.	Incandescent lamp renewals free to meter customers, at cost to others. Wiring at customer's expense. Discount from regular rates on arcs and incandescents of 10 per cent. if paid before the 10th of the month.
Gloucester,	.	.	18 cents.	-	-	Running every night, \$8.00 per lamp per month; 6 nights per week, \$7.00. Temporary lights, 50 cents per night.	Wiring at cost; renewals free to contract customers; to meter customers at cost.
Grafton,	.	.	-	1 cent,	-	\$1.00 per month for each 16 c. p. lamp. Transient rates by meter 20 cents.	Customers pay for wiring and lamps.
Great Barrington,	.	.	-	1 cent,	-	\$10.00 per year for each 16 c. p. lamp.	Over 400 amperes hours per month, the rate is ¼ cent per ampere hour. Customers charged for wiring and renewals.
Greenfield,	.	.	-	-	1 cent,	1 cent for 64 watt hours,	Lamp renewals free to meter customers, at cost to contract customers. Wiring at cost.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.	
	RATES BY METER.			Rates by Contract.			
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Haverhill,	20 cents, .	-	-	\$1.25 per lamp per month, .	Outside lights \$8.00 each per month; Inside lights, 3 or less, \$6.50 each per month; 4 to 9, \$5.25 each; 10 to 13, \$5.00 each; 14 or more, \$4.50 each. Six nights per week, until 10 or 11 P.M., \$100.00 per light per year; 4 nights until 10.30 P.M., other nights to 6.30 P.M., \$75.00; 3 nights until 10.30 P.M., other nights to 6.30 P.M., \$70.00.	Wiring at cost; renewals free. Twenty per cent. discount on bills for lights by meter.
Holyoke,	-	-	14 cents, .	-		No free wiring; incandescent renewals at cost. Discounts from 5 to 33½ per cent, according to amount used for lights by meter. Discount on arc lighting 10 per cent. for prompt payment. No free wiring; customers pay for lamps. Discount for incandescent lights by meter only, 5 per cent. on monthly bills under \$5.00 and 10 per cent. on other bills if paid by the 15th of the month. Wiring at customer's expense, lamps free.
Hyde Park,	20 cents, .	-	-	\$10.00 each lamp per year running until 10 P.M.	\$70.00 per lamp per year, .	Wiring and renewals at customer's expense.
Lawrence,	18 cents, .	-	1 cent, .	-	Two nights per week, May to September, \$6.50, balance of the year, \$6.00 per lamp per month; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00.	Wiring and renewals at customer's expense.
Lee,	20 cents, .	-	-	\$9.00 to \$10.00 per lamp per year.	-	Wiring and renewals at customer's expense.
Lenox,	-	10 to 11 mills.	-	-	-	Wiring and renewals at customer's expense.

Leominster,	20 cents, .	-	-	Lights running until 10 o'clock, \$10.00 each per year; until 12 o'clock, \$12.00; all night, \$18.00.	Running until 11 p.m. 7 nights per week, \$72.00 per lamp per year; 6 nights, \$60.00; 3 nights, \$50.00 per year.	Renewals 25 cents each, \$2.65 per dozen. No free wiring.
Lexington,	27 cents, .	1½ cents, .	-	-	-	Wiring and renewals at customer's expense. Discounts if bills are paid on or before the 10th of the month; on monthly bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and up to \$30.00, 20 per cent.; \$30.00 and over, 25 per cent.
Lowell,	10 cents, .	-	-	\$1.00 per lamp per month, .	For lamps burning until 10.30 p.m. \$10.00 per lamp per month, burned 7 nights per week; 60 cents per lamp per night for irregular burning; on yearly contracts from \$8.00 to \$7.50 per lamp per month, graded according to number of lamps and nights burned.	Renewals at customer's expense. No free wiring.
Lynn,	14 cents, .	-	-	\$1.00 to \$1.25 per lamp per month.	One light 6 nights per week to 11 p.m., 1 night to 12 p.m., \$9.00 per month; 5 nights to 11 p.m., 1 night to 12 p.m., \$8.00; 4 nights to 6.30 p.m., 1 night to 11 p.m., and 1 night to 12 p.m., \$6.00 per month.	Renewals free on contract lights only. Wiring at customer's expense. Discount on incandescent lighting by meter of 2 cents per K. W. hour on all bills exceeding \$50.00 in any six months ending June 30 or Dec. 31, and 4 cents per K. W. hour if bills exceed \$150.00 during like period.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Malden,	25 cents, .	-	-	\$1.00 per lamp per month for 16 c. p. lamps; all night \$1.60 per month; special reduced rates where many lights are used.	For 1 light, \$10.00 per month; for 2 lights, \$8.33 $\frac{1}{3}$ each. Special rates for larger numbers, according to hours burned.	Lamps and renewals for contract lights free. For metered lights no free renewals. Twenty per cent. discount on bills paid before 15th of current month.
Marlborough,	20 cents, .	-	-	16 c. p. lamps in stores closing 3 nights a week at 6 p.m., \$10.00 per light per year; in stores averaging 6 nights per week until 9 p.m., \$12.00; until 11 p.m., \$13.50; until 12 p.m., \$15.00 per lamp per year.	Burning 6 or 7 nights per week, 1 light, \$8.50 per month; 2 or more, \$7.50 each; 3 nights per week, 1 light, \$7.50 per month; 2 or more lights, \$5.00 each; 2 nights per week, 5 per cent. less.	Wiring at cost in stores. Renewals free.
Milford,	28 cents for residences, 25 cents for stores.	-	-	-	On yearly contracts, outside use, 6 or 7 nights per week, until 11 p.m., April to October, \$6.67 per lamp per month; October to April, \$10.00; inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per month; 2 lamps 6 or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$25.50 per month. From October to April, 6 or	Wiring and renewals at customer's expense. In stores, discounts on monthly bills for from 20 to 30 kilowatt hours, 1 cent per kilowatt hour; for 30 to 40 kilowatt hours, 2 cents; 40 to 50 kilowatt hours, 3 cents; over 50 kilowatt hours, 4 cents. In residence lighting, discounts for payment before the 10th of the month: 5 per cent.

Millbury,	• • •	20 cents : 15 cents for stores and hotels.	-	-	Running until 10 P.M., \$10.00 per lamp per year.	7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50 per month.	on bills amounting to \$5.00; 7½ per cent. on bills amounting to \$10.00; 10 per cent. on bills amounting to \$15.00; 15 per cent on bills amount- ing to \$20. Minimum monthly charge of \$1.50. Wiring at customer's ex- pense. Lamp renewals 30 cents each, \$3.00 per dozen. All bills paid on or before the 15th sub- ject to the following dis- counts: \$5.00, 5 per cent.; \$7.50, 10 per cent.; \$10.00, 15 per cent.; \$12.50, 20 per cent. Wiring and renewals at cost.
Milton, Morrison and others, Nantucket,	• • • • • • • • •	20 cents, - -	1 cent, - -	- -	\$4.00 per lamp per year. \$10.00 per 16 c. p. lamp per year.	\$100.00 per light per year, • -	Wiring at cost. Renewals free.
Natick,	• • •	20 cents; 14 cents in Wellesley.	-	-	First three lamps, \$1.20 per month each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; ad- ditional lamps, 50 cents each.	First light, \$8.00; 2d light, \$7.00; 3d light, \$6.00 per light per month.	No free wiring. Renewals free. Discount in Natick and Needham on incan- descent lighting, 10 per cent. from meter rates if paid before the 15th of the month.
New Bedford,	• • •	-	-	1 cent,	-	Various contracts on the basis of 5 cents per hour, and rent of lamp at \$5.00 to \$10.00 per year.	Discounts for payment on or before the 10th of the month on bills of \$5.00 per month and under for metered lights, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. Wir- ing at cost. Renewals free.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Newburyport,	-	-	-	Series incandescent lights, 65 c. p., 4 to 7 nights per week, 1 light, \$5.00 per month; 2 lights, \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. One to 3 nights per week, 1 light, \$3.50 per month; 2 lights, \$3.37½ each; 3 lights, \$3.25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamps, 4 to 7 nights per week, \$1.25 each per month; 1 to 3 nights per week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2.00 each per month; 1 to 3 nights per week, \$1.60.	4 to 7 nights per week, 1 light, \$10.00 per month; 2 lights, \$9.00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per month; 2 lights, \$6.25 each; 3 or more, \$5.67 each.	Eight per cent. discount from the prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals and wiring at consumers' expense.
Newton,	25 cents,	-	-	-	25 cents per 1,000 watt hours.	20 per cent. discount if paid on or before the 20th of month. Wiring at customer's expense; renewal lamps 25 cents each.
North Adams,	17½ cents,	-	-	\$12.00 per lamp per year for 6 nights per week; \$10.00.	Single lamp, 40 cents per night; 2 lamps, 30 cents	Renewals free. Wiring done by customer. Dis-

COMPANY.	INCANDESCENT LIGHTS.				ABC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Pittsfield — Con., . . .	-	-	-	-	vice from April 1 to September 1, burning from dusk until 9.30 P.M. six evenings per week, one lamp \$35.00, two or more, \$32.00 each; until 6.30 P.M. one evening and 9.30 P.M. five evenings per week, one lamp \$32.00, two lamps, \$28.00 each; until 6.30 P.M. two evenings and 9.30 P.M. four evenings, one lamp, \$28.00, two or more, \$25.00 each; until 6.30 P.M. three evenings and 9.30 P.M. three evenings, one lamp \$25.00, two or more, \$21.00 each; until 6.30 P.M. four evenings and 9.30 P.M. two evenings, one lamp \$21.00, two or more, \$17.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, one lamp \$17.00, two or more, \$15.00 each. For seven months' service from September 1 to April 1, burning from dusk until 9.30 P.M. six evenings per week,	

one lamp \$79.00, two or more, \$70.00 each; until 6.30 P.M. one evening and 9.30 P.M. five evenings, one lamp \$70.00, two or more, \$62.00 each; until 6.30 P.M. two evenings and 9.30 P.M. four evenings, one lamp \$62.00, two or more \$53.00 each; until 6.30 P.M. three evenings and 9.30 P.M. two evenings, one lamp \$53.00, two or more, \$45.00 each; until 6.30 P.M. four evenings and 9.30 P.M. two evenings, one lamp \$45.00, two or more, \$37.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, one lamp \$37.00, two or more, \$27.00 each. The above rates for inside lights. When only outside lights are used, burning every night to 9.30 P.M., one lamp \$108.00, two or more, \$96.00 each per year. Same service from April 1 to September 1, one lamp \$35.00, two or more, \$32.00 each. Same service from September 1 to April 1, one lamp, \$79.00, two or more, \$70.00 each. For outside arcs burning every night until 9.30 P.M., if incandescent lamps are used inside, one lamp, \$96.00, two or more, \$84.00 each per year. Same service April 1 to Sep-

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Pittsfield — <i>Con.</i> , . . .	-	-	-	-	tember 1, one lamp \$32.00, two or more, \$28.00 each. Same service from Septem- ber 1 to April 1, one lamp \$70.00, two or more, \$62.00 each. Occasional service 10 cents per lamp per hour. 30 cents per carbon, . . .		Wiring and renewals nearly at cost.
Plymouth, . . .	20 cents, .	-	-	Burning 4 nights per week 80 cents per lamp per month; 6 nights per week, 90 cents per month; these rates for 16 c. p. lamps.	\$78.00 per light per year, moon schedule. \$70.00 per lamp per year, .		Renewals at 25 cents each. Wiring at customer's expense. Customer pays for wiring. Renewals 25 cents each.
Quincy, . . .	-	-	1 cent, .	-			
Randolph, . . .	-	-	-	Monthly rates for 16 c. p. lamps: one to three lamps, 75 cents each; four lamps, 65 cents; five lamps, 60 cents; six lamps, 60 cents; seven lamps, 55 cents; eight lamps, 50 cents each.			Renewals 22½ cents, \$2.50 per dozen, and wiring at customer's expense. Dis- counts: if paid on or be- fore the tenth of the month, on bills of \$10 or
Rawson (Leicester), . .	25 cents, .	-	-	-			

Salem,	20 cents, .	-	-	-	\$11.50 per lamp per month for 7 nights per week to 11 o'clock; \$10.00 per month for 6 nights to 11 o'clock; \$8.50 for one night to 11 o'clock, 2 to 10.30 and 3 nights per week to 6.30; \$7.00 for one night to 11 o'clock and 5 nights to 6.30.	less, 10 per cent., over \$10, 15 per cent., over Renewals free, except broken lamps. Wiring at cost. For arc lamps 5 per cent. and for incandescent lights 25 per cent. discount for prompt payment. Special rates for summer resort lighting. Wiring and renewals at cost.
Shelburne Falls,	-	1 cent, .	-	-	Special rates,	Renewals at customer's expense. No free wiring. Discount on incandescent light bills for payment before the fifteenth of the month: 10 per cent. on bills of \$10 and under; over \$10.00, 15 per cent.
Somerville,	20 cents, .	-	-	-	-	Wiring and renewals at cost.
Southbridge,	-	-	-	-	Burning 4 nights per week, \$60.00 per light per year; 7 nights, \$80.00.	5 per cent. discount on bills for lights by contract paid within 6 days. Wiring and renewals at cost.
South Hadley Falls,	20 cents, .	-	-	-	\$10.00 per lamp per year for 6 nights per week until 10 P.M.; 7 nights per week until 12 P.M., \$12.00; for 10 lights or more, 10 per cent. less. 6 nights per week to 6.30 P.M., \$8.00 per lamp per year; to 6.30 P.M. ordinarily and to 10 P.M., 2 nights per week, \$7.20; to 6.30 P.M. ordinarily and to 10 P.M., 3 nights per week, \$7.80; to 6.30 P.M. ordinarily and to 10 P.M., 4 nights per week, \$8.40; to 9 P.M., 6 nights	

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
So. Hadley Falls — <i>Con.</i>	-	-	-	per week, \$8.40; to 10 P.M., 6 nights per week, \$10.00; to 11 P.M., 6 nights, \$11.00. Prices are for 16 c. p. lamps.	\$60.00 per light per year, \$10.00 per lamp per month burning until 12 P.M.	Renewals at 25 cents per lamp. Discount of 10 per cent. from meter rates for prompt pay- ment.	
Stoughton, Suburban (Revere),	20 cents,	-	-	84 cents per lamp per month burning until 10.30 P.M.; until 12 P.M., \$1.00; until daylight, \$1.50 per lamp per month.		Renewals free. No free wiring.	
Suburban (Boston),	20 cents,	-	-		For all day lights, 2,000 c. P., 75 cents per day; for lights dark to midnight, 1 to 5 lights, 50 cents per light per night; 6 to 10 lights, 45 cents each; 10 lights or more, 35 cents each.		
Taunton,	-	-	1 cent,	\$1.00 per light per month,	\$7.00 per lamp per month every night to 10.30 P.M.; \$3.50 per month for 3 nights per week; occasional lighting, 50 cents per night.	Discount on incandescent lights about 10 per cent., on 15 lights or more by contract. Wiring at cost; renewals free except to customers by meter.	
Union (Franklin),	20 cents,	-	-	16 c. p. lamps, every night, to 10 P.M., \$10.00 per lamp per year; to 12 P.M., \$12.00; to daylight, \$18.00; 20 c. p. lamps to 10 P.M., \$12.00 per year;	Single lamp burning 4 nights per week to 10 P.M., \$60.00 per year; to 12 P.M., \$75.00; every night to 10 P.M., \$75.00 per year; to 12 P.M., \$90.00.	Wiring at customer's ex- pense. Renewals 25 cents each.	

United (Springfield),	1½ cents,	to 12 P.M., \$15.00; to day-light, \$21.00. Above 20 c. p., special rates.	Forty cents per light per night until 11 P.M.	Monthly discounts on 500 ampere hours, 20 per cent.; on 1,000, 30 per cent.; on 2,000, 33½ per cent.; on 4,000, 40 per cent. Renewals free when monthly bills average 50 cents per lamp installed. Customers pay for wiring; renewals 25 cents each. Discounts for payment on or before 15th of the month, on arc lights and incandescent lights by meter 20 per cent.; on incandescent lights by contract 30 cents per lamp per month; an additional rebate of 5 per cent. on all monthly bills from \$10.00 to \$20.00, 10 per cent. on those from \$20.00 to \$30.00 and 15 per cent. on those from \$30.00 to \$50.00. Lamp renewals at expense of consumer. No free wiring.
Uxbridge and North-bridge.	1 cent,	\$10.00 per lamp per year,	6 or 7 nights per week to 12 P.M., 1 light, \$12.50 per month; 2 lights, \$11.87½; 3 lights, \$11.25; 4 lights, \$10.62½; 5 lights, \$10.00 each; 4 or 5 nights per week, 1 light, \$10.00; 2 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each.	
Waltham,	1½ cents,	For 16 c. p. lamps per month, 4 nights per week, \$1.25 each; 6 nights, \$1.35.		
Ware,	20 cents,	Three nights per week to 9.30 P.M., \$8.00 per lamp per year; 6 nights per week to 11 P.M., \$12.00 per year; 5 nights to 10.30 P.M., \$10.00 per year.	Three nights a week to 10.30 P.M., \$60.00 per light per year; 6 nights a week to 11 P.M., \$70.00.	Wiring at cost; renewals at 15 cents each.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Webster,	20 cents, .	1 cent,	-	\$10.00 per lamp per year, .	Burning 6 nights per week, \$80.00 per lamp per year; 4 nights, \$70.00.	Discounts on arc lights, 2 lights, 10 per cent.; 3 lights, 15 per cent.; 5 or more, 20 per cent. On incandescent lights, 5 lights, 5 per cent.; 10 lights or more, 10 per cent. Wiring at cost; renewals free for contract lights only.	
Westborough,	20 cents, .	-	-	\$12.00 per light per year, .	-	Incandescent lighting to large consumers, 15 cents per kilowatt hour. Wiring at cost. Renewals 35 cents each.	
Westfield,	-	-	-	For one 16 c. p. lamp every night until 11 P.M., \$1.25 per month; every night except Sunday until 11 P.M., \$1.15; 5 nights until 9 P.M., 1 night until 11 P.M., \$1.00; 4 nights until 8 P.M., 2 nights until 11 P.M., 85 cents; 3 nights until 6 P.M., 2 nights until 9 P.M., 1 night until 11 P.M., 70 cents per month; 10 c. p. lamps, 25 per cent.	Two nights to 10.30, 1 night to 12.30 and 3 nights per week to 6.30 P.M., \$5.42 per lamp per month; 1 night to 10.30, 1 night to 12.30 and 4 nights to 6.30 P.M., \$5.00 per month; 5 nights to 10.30, 1 night to 12.30 P.M., \$7.75; one night 75 cents per lamp.	Exposed wiring free; lamps and renewals at customer's expense.	

CASES PENDING BEFORE THE BOARD.

Petition of selectmen of Plymouth for a reduction in price and improvement in quality of the lights supplied by the Plymouth Electric Light Company.

Petition of the Revere and Winthrop Gas Company for approval of an issue of new stock.

Petition of Haverhill Electric Company for approval of an issue of new stock.

Petition of Hyde Park Electric Light Company for approval of an issue of new stock and of bonds.

Petition of Joseph H. Walker, trustee, that the Edison Electric Illuminating Company of Boston may be required to supply him with electricity for light and power.

Petition of consumers of North Attleborough Gas Light Company for a reduction in price of gas.

Petition of Block Plant Electric Light Company for approval of an issue of new stock and of bonds.

Petition of selectmen of Revere and customers of the Suburban Gas and Electric Company for a reduction in price and improvement in quality of the electric light.

Petition of the mayor of Somerville for a reduction in price and improvement in quality of the electric street lights supplied by the Somerville Electric Light Company.

Appeal of People's Gas and Electric Company of Stoneham from the action of the selectmen of Reading in failing to grant said company permission to lay mains in the streets of said town.

Petition of Somerville Electric Light Company for approval of an issue of bonds.

Petition of the Boston Electric Light Company for approval of an issue of new capital stock.

Petition of Millis Electric Light Company for approval of an issue of new stock.

Respectfully submitted,

FORREST E. BARKER.
MORRIS SCHAFF.
CHAS. H. GIFFORD.

JAN. 1, 1898.



APPENDICES.

APPENDIX A.—COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1897.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND, THE ELECTRIC LIGHT AND POWER COMPANY OF.

ASSETS.	
Real estate,	\$24,651 68
Steam plant,	30,545 02
Electric plant,	27,617 27
Electric lines,	22,868 02
Meters,	4,341 02
Due for light and power,	3,848 82
Fuel on hand,	3,578 25
Carbons on hand,	55 23
Oil and waste on hand,	25 40
Other materials on hand,	335 72
Horses, wagons, etc.,	393 03
Sundry accounts due the company,	218 58
Office furniture,	290 89
Cash on hand,	501 33

Total assets, as per books of the company,	\$119,270 26
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LIABILITIES.	
Capital stock,	\$75,000 00
Notes payable,	37,500 00
Unpaid bills,	3,385 52
Total liabilities, as per books of the company,	\$115,885 52
Profit and loss balance,	3,384 74

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$24,299 54
Income from sale of light and power,	\$34,378 69
Balance to profit and loss,	10,079 15
	\$34,378 69
	\$34,378 69

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1896,	\$9,771 59
Balance of manufacturing account,	10,079 15
Interest paid,	\$2,035 20
Dividends declared,	4,389 00
Depreciation,	10,041 80
Balance June 30, 1897,	3,384 74
	\$19,850 74
	\$19,850 74

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$4,222 36
Steam plant,	11,815 31
Electric plant,	7,045 85
Meters, transformers and arc lamps,	9,699 62
Incandescent installation,	1,817 51
Due for light and power,	988 44
Fuel on hand,	120 00
Carbons on hand,	27 00
Oil and waste on hand,	25 00
Incandescent lamps on hand,	4 81
Other materials on hand,	200 00
Total assets, as per books of the company,	\$35,965 90
Profit and loss balance,	697 78
	<u>\$36,663 68</u>
LIABILITIES.	
Capital stock,	\$8,500 00
Notes payable,	13,101 28
Unpaid bills,	14,545 93
Amounts due from the company, not included above,	516 47
Total liabilities, as per books of the company,	<u>\$36,663 68</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,	\$9,621 68		
Income from sale of light and power,			\$10,581 48
Balance to profit and loss,	959 80		
	<u>\$10,581 48</u>		<u>\$10,581 48</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1896,	\$843 20		
Balance of manufacturing account,			\$959 80
Interest paid,	814 38		
Balance June 30, 1897,			697 78
	<u>\$1,657 58</u>		<u>\$1,657 58</u>

ADAMS GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$21,599 67
Machinery and manufacturing appliances,	13,288 91
Meters,	1,612 29
Due for gas,	546 84
Gas coal on hand,	62 78
Purifying materials on hand,	148 97
Oil on hand,	174 70
Stoves on hand,	126 52
Sundry accounts due the company,	1,378 24
Office furniture,	230 00
Cash on hand,	1,069 92
Total assets, as per books of the company,	<u>\$40,228 84</u>

LIABILITIES.

Capital stock,	\$17,300 00
Unpaid bills,	120 77
Total liabilities, as per books of the company,	\$17,420 77
Profit and loss balance,	22,808 07
	<u>\$40,228 84</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,543 85	
Income from sale of gas,		\$10,147 31
Balance to profit and loss,	3,603 46	
	<u>\$10,147 31</u>	<u>\$10,147 31</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$19,214 78
Balance of gas manufacturing account,		3,603 46
Rents,		54 00
Interest paid,	\$64 17	
Balance June 30, 1897,	22,808 07	
	<u>\$22,872 24</u>	<u>\$22,872 24</u>

AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,218 12
Steam plant,	13,839 37
Electric plant,	19,801 65
Electric lines,	7,974 67
Meters,	554 50
Transformers,	837 50
Arc lamps,	1,008 00
Due for light and power,	4,452 58
Fuel on hand,	642 72
Carbons on hand,	60 74
Oil and waste on hand,	26 03
Incandescent lamps on hand,	23 45
Globes on hand,	22 50
Other materials on hand,	209 12
Insurance prepaid,	573 13
Fixtures on hand,	537 03
Sundry accounts due the company,	288 48
Office furniture,	151 55
Cash on hand,	402 23
Investments,	45,650 64

Total assets, as per books of the company, \$108,274 01

LIABILITIES.

Capital stock,	\$50,300 00
Notes payable,	51,600 00
Unpaid bills,	1,028 33
Unpaid dividends,	628 75

Total liabilities, as per books of the company,	\$103,557 08
Profit and loss balance,	4,716 93
	<u>\$108,274 01</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,451 66	
Income from sale of light and power,		\$17,653 94
other sources,		228 41
Balance to profit and loss,	5,430 69	
	<hr/>	<hr/>
	\$17,882 35	\$17,882 35

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$4,416 93
Balance of manufacturing account,		5,430 69
Rents,		50 00
Other items of income,		23 87
Interest paid,	\$1,388 18	
Dividends declared,	2,515 00	
Depreciation,	1,094 12	
Other items,	207 26	
Balance June 30, 1897,	4,716 93	
	<hr/>	<hr/>
	\$9,921 49	\$9,921 49

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$4,875 98
Machinery and manufacturing appliances,	40,255 50
Street mains,	17,692 96
Meters,	1,843 76
Due for gas,	1,265 12
Gas coal on hand,	886 97
Enrichers on hand,	359 72
Purifying materials on hand,	10 00
Stoves on hand,	10 00
Gas fixtures on hand,	574 48
Office furniture,	80 00
Cash on hand,	2,353 75
	<hr/>
Total assets, as per books of the company,	\$70,108 24

LIABILITIES.

Capital stock,	\$60,000 00
	<hr/>
Total liabilities, as per books of the company,	\$60,000 00
Profit and loss balance,	10,108 24
	<hr/>
	\$70,108 24

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,101 21	
Income from sale of gas,		\$9,294 23
Balance to profit and loss,	2,193 02	
	<hr/>	<hr/>
	\$9,294 23	\$9,294 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$12,004 97
Balance of manufacturing account,		2,193 02
Interest received,		3 11
Other items of income,		109 80
Interest paid,	\$2 66	
Dividends declared,	4,200 00	
Balance June 30, 1897,	10,108 24	
	<hr/>	<hr/>
	\$14,310 90	\$14,310 90

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$572 27
Machinery and manufacturing appliances (gas),	6,472 98
Street mains (gas),	5,523 26
Meters (gas),	1,313 87
Due for gas,	760 19
Coke on hand,	23 75
Enrichers on hand,	233 00
Other gas materials on hand,	105 00
Real estate (electric),	7,457 17
Steam plant (electric),	18,579 92
Electric plant,	9,506 94
Electric lines,	13,663 86
Meters (electric),	2,230 19
Transformers,	2,736 68
Arc lamps,	1,100 79
Due for electric light and power,	1,351 93
Fuel on hand (electric),	166 50
Carbons on hand,	15 00
Oil and waste on hand,	86 45
Incandescent lamps on hand,	158 65
Globes on hand,	6 00
Other electric materials on hand,	1,092 02
Sundry accounts due the company,	146 50
Office furniture,	273 35
Cash on hand,	29 88
Unexpired insurance,	251 81
	<hr/>
Total assets, as per books of the company,	\$73,857 96

LIABILITIES.

Capital stock,	\$25,000 00
Bonds issued,	18,500 00
Notes payable,	18,500 00
Unpaid bills,	2,696 87
	<hr/>
Total liabilities, as per books of the company,	\$64,696 87
Profit and loss balance,	9,161 09
	<hr/>
	\$73,857 96

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,477 38	
{ electric,	6,666 58	
Income from sale of gas,		\$3,681 00
sale of electric light and power,		10,929 55
other sources (electric),		140 10
Balance to profit and loss, { gas,	1,203 62	
{ electric,	4,403 07	
	<u>\$14,750 65</u>	<u>\$14,750 65</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$13,485 93
Balance of gas manufacturing account,		1,203 62
Balance of electric manufacturing account,		4,403 07
Interest received,		253 47
Other items of income,		202 70
Interest paid,	\$1,628 29	
Dividends declared,	1,250 00	
Depreciation,	7,509 41	
Balance June 30, 1897,	9,161 09	
	<u>\$19,548 79</u>	<u>\$19,548 79</u>

ANDOVER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,414 01
Steam plant,	14,276 91
Electric plant,	17,696 37
Electric lines,	10,261 93
Meters,	3,190 00
Transformers,	2,520 00
Arc lamps,	2,040 00
Due for light and power,	1,698 40
Fuel on hand,	170 00
Carbons on hand,	168 20
Oil and waste on hand,	71 67
Incandescent lamps on hand,	58 46
Other materials on hand,	315 32
Horses, wagons, etc.,	138 25

In manufacturing account of Arlington Gas Light Company, income from other sources should be \$54.00 instead of \$5,400.00.

bills,	2,389 35
not due but not paid,	674 97
Total liabilities, as per books of the company,	<u>\$64,024 32</u>
Profit and loss balance,	1,207 78
	<u>\$65,232 10</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,625 62	
Income from sale of light and power,		\$11,569 78
Balance to profit and loss,	2,944 16	
	<u>\$11,569 78</u>	<u>\$11,569 78</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$561 00
Balance of manufacturing account,		2,944 16
Jobbing account,		364 03
Interest paid,	\$1,676 41	
Depreciation,	985 00	
Balance June 30, 1897,	1,207 78	
	<u>\$3,869 19</u>	<u>\$3,869 19</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,000 00
Machinery and manufacturing appliances,	35,000 00
Street mains,	34,000 00
Due for gas,	3,362 82
Gas coal on hand,	1,509 49
Cash on hand,	3,948 11
Total assets, as per books of the company,	<u>\$78,820 42</u>

LIABILITIES.

Capital stock,	\$70,000 00
Unpaid dividends,	888 00
Total liabilities, as per books of the company,	<u>\$70,888 00</u>
Profit and loss balance,	7,932 42
	<u>\$78,820 42</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,556 49	
Income from sale of gas,		\$15,010 40
residuals,		1,239 75
other sources,		5,400 00
Balance to profit and loss,	1,747 66	
	<u>\$16,304 15</u>	<u>\$16,304 15</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$10,007 13
Balance of manufacturing account,		1,747 66
Dividends declared,	\$3,500 00	
Construction charged off,	322 37	
Balance June 30, 1897,	7,932 42	
	<u>\$11,754 79</u>	<u>\$11,754 79</u>

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$9,000 00
Machinery and manufacturing appliances (gas),	20,029 25
Street mains (gas),	18,946 15
Due for gas,	506 27
Gas coal on hand,	135 70
Enrichers on hand,	100 00
Other gas materials on hand,	200 00
Stoves on hand,	202 83
Real estate (electric),	1,000 00
Steam plant (electric),	3,459 54
Electric plant,	31,701 48
Electric lines,	4,937 58
Due for electric light and power,	833 78
Fuel on hand (electric),	90 00
Carbons on hand,	43 60
Oil and waste on hand,	18 00
Other electric materials on hand,	100 00
Sundry accounts due the company,	47 58
Cash on hand,	4,085 23

Total assets, as per books of the company, \$95,436 99

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	26,500 00
Notes payable,	20,066 86
Unpaid bills,	1,973 76

Total liabilities, as per books of the company, \$88,540 62

Profit and loss balance, 6,896 37

\$95,436 99

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$6,926 07	
{ electric,	8,490 30	
Income from sale of gas,		\$8,917 45
sale of electric light and power,		10,704 36
Balance to profit and loss, { gas,	1,991 38	
{ electric,	2,214 06	
	\$19,621 81	\$19,621 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$6,673 62
Balance of gas manufacturing account,		1,991 38
Balance of electric manufacturing account,		2,214 06
Interest paid,	\$3,982 69	
Balance June 30, 1897,	6,896 37	
	\$10,879 06	\$10,879 06

ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$16,992 56
Machinery and manufacturing appliances,	27,187 96
Street mains,	15,565 90
Meters,	3,294 92
Due for gas,	2,717 97
Gas coal on hand,	4,294 39
Coke on hand,	56 00
Tar on hand,	152 00
Purifying materials on hand,	196 45
Other gas materials on hand,	727 72
Stoves on hand,	120 49
Gas fixtures on hand,	72 37
Sundry accounts due the company,	448 48
Office furniture,	353 50
Cash on hand,	1,858 38
Insurance and reconstruction,	600 00
Total assets, as per books of the company,	<u>\$74,639 09</u>

LIABILITIES.	
Capital stock,	\$46,400 00
Total liabilities, as per books of the company,	\$46,400 00
Profit and loss balance,	28,239 09
	<u>\$74,639 09</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,		\$11,628 68	
Income from sale of gas,			\$18,644 97
residuals,			2,320 93
other sources,			3 60
Balance to profit and loss,		9,349 82	
		<u>\$20,978 50</u>	<u>\$20,978 50</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1896,	. . . . .		\$23,544 02
Balance of gas manufacturing account,	. . . . .		9,349 82
Interest received,	. . . . .		16 16
Rents,	. . . . .		56 25
Other items of income,	. . . . .		271 62
Dividends declared,	. . . . .	\$4,640 00	
Depreciation,	. . . . .	358 78	
Balance June 30, 1897,	. . . . .	28,239 09	
		<u>\$33,237 87</u>	<u>\$33,237 87</u>

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$15,738 97
Steam plant,	25,270 16
Electric plant,	7,424 97
Electric lines,	16,877 20
Meters,	1,016 05

Transformers,	\$1,998 15
Arc lamps,	2,695 00
Water power plant,	2,500 00
Due for light and power,	1,077 57
Fuel on hand,	134 75
Carbons on hand,	40 00
Oil and waste on hand,	78 50
Incandescent lamps on hand,	275 00
Globes on hand,	45 00
Other materials on hand,	1,925 23
Motors on hand,	660 50
Sundry accounts due the company,	701 97
Office furniture,	181 00
Cash on hand,	662 27
Total assets, as per books of the company,	\$79,302 29

LIABILITIES.

Capital stock,	\$35,000 00
Notes payable,	28,900 00
Unpaid bills,	1,919 05
Total liabilities, as per books of the company,	\$65,819 05
Profit and loss balance,	13,483 24
	\$79,302 29

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,970 36	
Income from sale of light and power,		\$7,494 77
other sources,		291 00
Balance to profit and loss,		1,184 59
	\$8,970 36	\$8,970 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$15,076 47
Balance of manufacturing account,	\$1,184 59	
Rents,		168 00
Jobbing account,		222 27
Other items of income,		725 90
Interest paid,	1,524 81	
Balance June 30, 1897,	13,483 24	
	\$16,192 64	\$16,192 64

BAY STATE GAS COMPANY.

ASSETS.

Real estate, machinery, manufacturing appliances and street mains,	\$2,206,465 18
Meters,	659 75
Due for gas,	146,079 72
Gas coal on hand,	10,339 89
Tar on hand,	461 25
Enrichers on hand,	18,691 89
Purifying materials on hand,	1,564 82
Other gas materials on hand,	17,901 17
Gas on hand,	703 80
Horses, wagons, etc.,	1,273 50
Sundry accounts due the company,	38,282 91

Cash on hand,	\$1,332 99
Notes receivable,	7,400 00
Investments,	25,000 00
Works improvement,	108,372 49

Total assets, as per books of the company, \$2,584,509 36

LIABILITIES.

Capital stock,	\$2,000,000 00
Notes payable,	250,000 00
Unpaid bills,	108,358 13
Amounts due from the company, not included above,	3,351 64

Total liabilities, as per books of the company, \$2,356,709 77

Profit and loss balance, 227,799 59

\$2,584,509 36

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$382,291 34	
Income from sale of gas,		\$612,534 76
residuals,		11,070 89
Balance to profit and loss,	241,314 31	
	\$623,605 65	\$623,605 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$193,809 16
Balance of gas manufacturing account,		241,314 31
Interest paid,	\$7,323 88	
Dividends declared,	200,000 00	
Balance June 30, 1897,	227,799 59	
	\$435,123 47	\$435,123 47

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$23,362 79
Machinery and manufacturing appliances (gas),	8,334 19
Street mains (gas),	20,605 61
Meters (gas),	5,127 05
Due for gas,	3,723 31
Coke on hand,	60 00
Tar on hand,	507 50
Enrichers on hand,	9 90
Gas fixtures on hand,	514 66
Real estate (electric),	14,914 11
Steam plant (electric),	17,098 67
Electric plant,	18,167 53
Electric lines,	18,733 57
Meters (electric),	855 17
Transformers,	1,580 50
Arc lamps,	550 00
Due for electric light and power,	2,007 23
Carbons on hand,	46 40
Oil and waste on hand,	20 65
Incandescent lamps on hand,	22 27

Globes on hand,	\$7 40
Sundry accounts due the company,	409 91
Office furniture,	688 38
Cash on hand,	13,810 55
Investments,	500 00
Total assets, as per books of the company,	\$151,657 35

LIABILITIES.

Capital stock,	\$92,000 00
Bonds issued,	11,800 00
Unpaid bills,	102 06
Deposits,	30 00
Total liabilities, as per books of the company,	\$103,932 06
Profit and loss balance,	47,725 29
	\$151,657 35

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$10,798 94	
{ electric,	7,906 30	
Income from sale of gas,		\$17,362 04
residuals,		1,955 00
other sources (gas),		46 15
sale of electric light and power,		13,505 66
other sources (electric),		228 93
Balance to profit and loss, { gas,	8,564 25	
{ electric,	5,828 29	
	\$33,097 78	\$33,097 78

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$42,661 35
Balance of gas manufacturing account,		8,564 25
Balance of electric manufacturing account,		5,828 29
Interest received,		349 02
Rents,		77 00
Other items of income,		163 78
Interest paid,	\$709 40	
Dividends declared,	9,200 00	
Depreciation,	9 00	
Balance June 30, 1897,	47,725 29	
	\$57,643 69	\$57,643 69

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$3,181 13
Steam plant,	4,948 75
Electric plant,	2,938 23
Electric lines,	9,115 52
Meters,	132 28
Transformers,	573 00
Arc lamps,	978 15
Due for light and power,	835 59

Fuel on hand,	\$476 00
Carbons on hand,	50 40
Oil and waste on hand,	34 63
Incandescent lamps on hand,	169 33
Globes on hand,	5 40
Other materials on hand,	342 98
Fixtures on hand,	169 61
Horses, wagons, etc.,	160 00
Sundry accounts due the company,	86 43
Insurance,	118 27

Total assets, as per books of the company, \$24,305 70

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	12,742 71
Unpaid bills,	984 91
Interest due but not paid,	165 00

Total liabilities, as per books of the company, \$23,892 62

Profit and loss balance, 413 08

\$24,305 70

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,050 08	
Income from sale of light and power,		\$5,929 74
other sources,		35 00
Balance to profit and loss,	914 66	
	\$5,964 74	\$5,964 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$114 17
Balance of manufacturing account,		914 66
Interest paid,	\$306 00	
Dividends declared,	300 00	
Other items,	9 75	
Balance June 30, 1897,	413 08	
	\$1,028 83	\$1,028 83

BLOCK PLANT ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$14,168 45
Electric plant,	5,402 71
Electric lines, meters, transformers and arc lamps,	5,066 33
Due for light and power,	2,568 81
Fuel on hand,	35 00
Carbons on hand,	4 00
Oil and waste on hand,	20 00
Other materials on hand,	40 92
Sundry accounts due the company,	1 00
Office furniture,	42 50
Cash on hand,	302 17
Insurance,	69 67

Total assets, as per books of the company, \$27,721 56

LIABILITIES.

Capital stock,	\$9,500 00
Notes payable,	14,587 16
Unpaid bills,	1,674 82
Interest due but not paid,	576 23
Total liabilities, as per books of the company,	\$26,338 21
Profit and loss balance,	1,383 35
	<u>\$27,721 56</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,321 38	
Income from sale of light and power,		\$14,876 03
other sources,		1,603 60
Balance to profit and loss,	4,158 25	
	<u>\$16,479 63</u>	<u>\$16,479 63</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$2,197 48	
Balance of manufacturing account,		\$4,168 25
Jobbing account,		70 11
Interest paid,	647 53	
Balance June 30, 1897,	1,383 35	
	<u>\$4,228 36</u>	<u>\$4,228 36</u>

BLUE HILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,794 03
Steam plant,	8,823 54
Electric plant,	15,751 61
Electric lines, transformers and arc lamps,	34,145 28
Meters,	237 49
Due for light and power,	1,625 48
Fuel on hand,	6 50
Carbons on hand,	21 97
Oil and waste on hand,	31 32
Incandescent lamps on hand,	69 30
Globes on hand,	1 00
Other materials on hand,	178 01
Horses, wagons, etc.,	327 50
Sundry accounts due the company,	79 61
Cash on hand,	97 36
Total assets, as per books of the company,	<u>\$65,190 00</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Notes payable,	9,150 28
Unpaid bills,	788 32
Total liabilities, as per books of the company,	\$59,938 60
Profit and loss balance,	5,251 40
	<u>\$65,190 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,157 38	
Income from sale of light and power,		\$10,760 05
Balance to profit and loss,	2,602 67	
	<u>\$10,760 05</u>	<u>\$10,760 05</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$3,686 27
Balance of manufacturing account,		2,602 67
Jobbing and lamp sales,		409 01
Interest paid,	\$1,446 55	
Balance June 30, 1897,	5,251 40	
	<u>\$6,697 95</u>	<u>\$6,697 95</u>

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$665,347 76
Steam plant,	473,680 32
Electric plant,	1,098,524 22
Electric lines,	596,494 93
Meters,	40,382 20
Transformers,	88,933 57
Arc lamps,	182,177 53
Due for light and power,	90,633 75
Fuel on hand,	5,289 36
Carbons on hand,	5,511 38
Oil and waste on hand,	148 35
Incandescent lamps on hand,	4,254 58
Globes on hand,	1,281 60
Other materials on hand,	43,127 95
Motors on hand,	3,113 58
Horses, wagons, etc.,	3,000 00
Sundry accounts due the company,	69,146 79
Office furniture,	3,800 00
Cash on hand,	131,253 25
Total assets, as per books of the company,	<u>\$3,506,101 12</u>

LIABILITIES.

Capital stock,	\$1,700,000 00
Bonds issued,	1,250,000 00
Notes payable,	153,015 67
Unpaid bills,	29,056 66
Interest accrued,	21,941 04
Total liabilities, as per books of the company,	<u>\$3,154,013 37</u>
Profit and loss balance,	352,087 75

\$3,506,101 12

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$434,275 75	
Income from sale of light and power,		\$697,495 36
Balance to profit and loss,	263,219 61	
	<u>\$697,495 36</u>	<u>\$697,495 36</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$281,206 12
Balance of manufacturing account,		263,219 61
Rents,		3,253 11
Jobbing account,		7,672 27
Other items of income,		7,742 50
Interest paid,	\$63,242 36	
Dividends declared,	110,500 00	
Depreciation,	37,263 50	
Balance June 30, 1897,	352,087 75	
	<u>\$563,093 61</u>	<u>\$563,093 61</u>

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,333,523 87
Machinery and manufacturing appliances,	3,072,610 67
Street mains and services,	2,088,466 39
Meters,	393,683 02
Due for gas,	130,643 14
Gas coal on hand,	18,145 31
Coke on hand,	13 12
Tar on hand,	4,783 83
Enrichers on hand,	8,219 50
Purifying materials on hand,	482 81
Other gas materials on hand,	59,588 45
Stoves on hand,	175,335 90
Gas on hand,	2,071 38
Ammonia,	408 62
Horses, wagons, etc.,	4,888 10
Sundry accounts due the company,	69,943 67
Office furniture,	12,617 17
Cash on hand,	77,347 62
Notes receivable,	100,000 00
Total assets, as per books of the company,	<u>\$7,549,772 47</u>

LIABILITIES.

Capital stock,	\$2,500,000 00
Notes payable,	100,000 00
Unpaid bills,	86,881 44
Deposits,	14,799 60
Reserved fund,	279,218 12
Amounts due from the company, not included above,	6,434 32
Total liabilities, as per books of the company,	<u>\$2,987,333 48</u>
Profit and loss balance,	4,562,438 99
	<u>\$7,549,772 47</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$787,999 20	
Income from sale of gas,		\$1,064,851 71
residuals,		612 46
Balance to profit and loss,	277,464 97	
	<u>\$1,065,464 17</u>	<u>\$1,065,464 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$4,385,480 09
Balance of gas manufacturing account,		277,464 97
Rents,		17,445 60
Federal Street property,		303,284 42
Other items of income,		7,283 17
Interest paid,	\$11,191 66	
Dividends declared,	350,000 00	
Brookline Gas Light Company,	67,277 60	
Balance June 30, 1897,	4,562,438 99	
	<hr/>	<hr/>
	\$4,990,908 25	\$4,990,908 25

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,233 62
Steam plant,	5,629 33
Electric plant,	5,620 19
Electric lines,	13,259 99
Meters,	971 51
Arc lamps and globes,	2,692 26
Due for light and power,	979 40
Fuel on hand,	120 00
Carbons on hand,	54 00
Oil and waste on hand,	35 53
Incandescent lamps on hand,	10 94
Globes on hand,	3 04
Cash on hand,	80 69
Total assets, as per books of the company,	<hr/> \$32,590 50
Profit and loss balance,	867 45
	<hr/>
	\$33,457 95

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Unpaid bills,	3,457 95
Total liabilities, as per books of the company,	<hr/> \$33,457 95

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,406 09	
Income from sale of light and power,		\$6,178 13
Balance to profit and loss,	772 04	
	<hr/>	<hr/>
	\$6,178 13	\$6,178 13

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$779 52	
Balance of manufacturing account,		\$772 04
Jobbing account,		40 03
Interest paid,	900 00	
Balance June 30, 1897,		867 45
	<hr/>	<hr/>
	\$1,679 52	\$1,679 52

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$49,000 00
Machinery and manufacturing appliances,	201,870 92
Street mains,	21,749 60
Meters,	7,217 25
Due for gas,	3,697 36
Gas coal on hand,	2,585 40
Coke on hand,	300 00
Tar on hand,	175 00
Enrichers on hand,	34 63
Purifying materials on hand,	50 00
Other gas materials on hand,	1,716 06
Stoves on hand,	536 91
Gas fixtures on hand,	2,492 82
Gas on hand,	36 30
Horses, wagons, etc.,	628 88
Sundry accounts due the company,	780 71
Office furniture,	170 15
Cash on hand,	228 87
Insurance,	279 80

Total assets, as per books of the company, \$293,550 66
 Profit and loss balance, 29,413 27

\$322,963 93

LIABILITIES.

Capital stock,	\$178,500 00
Bonds issued,	100,000 00
Notes payable,	28,261 20
Unpaid bills,	13,345 17
Deposits,	83 00
Interest due but not paid,	2,500 00
Amounts due from the company, not included above,	274 56

Total liabilities, as per books of the company, \$322,963 93

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$36,066 73	
Income from sale of gas,		\$44,087 78
residuals,		7,090 61
other sources,		248 78
Balance to profit and loss,	15,360 44	
	<u>\$51,427 17</u>	<u>\$51,427 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$36,920 29	
Balance of manufacturing account,		\$15,360 44
Rents,		85 65
Other items of income,		48 79
Interest paid,	7,984 61	
Other items,	3 25	
Balance June 30, 1897,		29,413 27
	<u>\$44,908 15</u>	<u>\$44,908 15</u>

BROOKLINE GAS LIGHT COMPANY.

ASSETS.	
Real estate (gas),	\$663,256 76
Machinery and manufacturing appliances (gas),	703,745 02
Street mains (gas),	2,015,605 07
Meters (gas),	170,060 01
Due for gas,	130,548 19
Gas coal on hand,	4,720 55
Enrichers on hand,	25,076 70
Purifying materials on hand,	2,818 25
Stoves on hand,	168,954 45
Real estate (electric),	47,300 00
Steam plant (electric),	118,174 63
Electric plant,	99,780 74
Electric lines,	132,888 93
Meters (electric),	7,773 03
Transformers,	24,881 05
Arc lamps,	17,673 21
Due for electric light and power,	7,992 39
Fuel on hand (electric),	6,821 34
Carbons on hand,	504 32
Oil and waste on hand,	117 20
Incandescent lamps on hand,	782 50
Globes on hand,	18 85
Other materials on hand,	57,143 10
Insurance,	4,110 70
Horses, wagons, etc.,	2,612 59
Sundry accounts due the company,	12,456 29
Office furniture,	4,408 67
Cash on hand,	42,859 39
Investments,	7,907 43
Total assets, as per books of the company,	\$4,480,991 36
Profit and loss balance,	303,695 75
	<hr/> \$4,784,587 11
LIABILITIES.	
Capital stock,	\$2,000,000 00
Bonds issued,	1,000,000 00
Notes payable,	111,500 00
Unpaid bills,	59,835 21
Deposits,	12,550 67
Interest due but not paid,	55,641 67
Reserved fund,	45,000 00
Amounts due from the company, not included above,	1,500,059 56
Total liabilities, as per books of the company,	<hr/> \$4,784,587 11

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses { gas,	\$392,610 73	
{ electric,	63,660 36	
Income from sale of gas,		\$656,165 54
sale of electric light and power,		87,901 21
Balance to profit and loss, { gas,	263,554 81	
{ electric,	24,240 85	
	<hr/> \$744,066 75	<hr/> \$744,066 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$303,595 75	
Balance of gas manufacturing account,		\$263,554 81
Balance of electric manufacturing account,		24,240 85
Boston Gas Light Company,		61,910 30
Other items of income,		2,789 72
Interest paid,	123,746 67	
Dividends declared,	200,000 00	
Depreciation,	4,099 98	
Reserve fund,	20,000 00	
Other items,	4,649 03	
Balance June 30, 1897,		303,595 75
	<u>\$656,091 43</u>	<u>\$656,091 43</u>

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$79,451 17
Steam plant,	99,122 67
Electric plant,	89,727 03
Electric lines,	137,810 93
Meters,	13,577 43
Transformers,	26,539 77
Arc lamps and fixtures,	27,391 98
Due for light and power,	16,297 83
Fuel on hand,	2,033 58
Carbons on hand,	486 72
Oil and waste on hand,	138 85
Incandescent lamps on hand,	800 00
Globes on hand,	144 19
Other materials on hand,	2,016 23
Horses, wagons, etc.,	800 00
Office furniture,	417 00
Cash on hand,	1,065 38
Total assets, as per books of the company,	<u>\$497,820 79</u>

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	200,000 00
Notes payable,	73,000 00
Unpaid bills,	3,288 45
Interest due but not paid,	6,500 50
Total liabilities, as per books of the company,	<u>\$482,788 95</u>
Profit and loss balance,	15,031 84
	<u>\$497,820 79</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$86,793 68	
Income from sale of light and power,		\$122,231 71
Balance to profit and loss,	35,438 03	
	<u>\$122,231 71</u>	<u>\$122,231 71</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$18,307 71
Balance of manufacturing account,		35,438 03
Interest paid,	\$16,543 34	
Dividends declared,	12,000 00	
Depreciation,	10,000 00	
Other items,	170 56	
Balance June 30, 1897,	15,081 84	
	<u>\$53,745 74</u>	<u>\$53,745 74</u>

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$129,738 23
Machinery and manufacturing appliances,	398,240 72
Street mains,	379,251 85
Meters,	30,000 00
Due for gas,	48,326 03
Gas coal on hand,	19,065 60
Tar on hand,	25 00
Purifying materials on hand,	30 00
Other gas materials on hand,	10,470 37
Gas fixtures on hand,	946 00
Sundry accounts due the company,	4,763 17
Cash on hand,	14,065 73
Investments,	1,375 00
Total assets, as per books of the company,	<u>\$1,036,297 70</u>

LIABILITIES.

Capital stock,	\$700,000 00
Unpaid bills,	8,778 88
Deposits,	4,316 60
Total liabilities, as per books of the company,	<u>\$713,095 48</u>
Profit and loss balance,	323,202 22
	<u>\$1,036,297 70</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$176,383 32	
Income from sale of gas,		\$233,683 28
residuals,		33,341 77
other sources,		396 00
Balance to profit and loss,	91,037 73	
	<u>\$267,421 05</u>	<u>\$267,421 05</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$297,122 48
Balance of gas manufacturing account,		91,037 73
Interest received,		3,359 99
Rents,		1,273 92
Other items of income,		408 10
Dividends declared,	\$70,000 00	
Balance June 30, 1897,	323,202 22	
	<u>\$393,202 22</u>	<u>\$393,202 22</u>

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Real estate,	\$99,259 11
Steam plant,	24,877 87
Electric plant,	46,421 61
Electric lines,	86,504 45
Meters,	2,857 00
Transformers,	8,768 41
Arc lamps,	6,769 87
Franchise,	30,000 00
Due for light and power,	3,736 55
Carbons on hand,	33 94
Oil and waste on hand,	7 10
Incandescent lamps on hand,	126 10
Other materials on hand,	402 57
Horses, wagons, etc.,	302 00
Sundry accounts due the company,	11,860 11
Office furniture,	204 70
Cash on hand,	113 20

Total assets, as per books of the company, \$322,244 59

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	119,000 00
Notes payable,	47,500 00
Unpaid bills,	3,298 40

Total liabilities, as per books of the company, \$319,798 40
 Profit and loss balance, 2,446 19

\$322,244 59

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$8,485 60	
Income from sale of light and power,		\$20,783 54
Balance to profit and loss,	12,297 94	
	\$20,783 54	\$20,783 54

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1896,		\$438 32
Balance of manufacturing account,		12,297 94
Interest paid,	\$9,805 14	
Depreciation,	484 93	
Balance June 30, 1897,	2,446 19	
	\$12,736 26	\$12,736 26

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$138,589 00
Machinery and manufacturing appliances (gas),	163,082 93
Street mains (gas),	187,807 07
Meters (gas),	27,172 14
Due for gas,	11,972 65
Gas coal on hand,	6,567 71
Enrichers on hand,	427 87
Real estate (electric),	20,000 00
Steam plant (electric),	15,150 00
Electric plant,	25,236 05
Electric lines,	15,000 00
Meters (electric),	1,093 68
Transformers,	2,358 43
Arc lamps,	13,494 47
Due for electric light and power,	4,265 45
Fuel on hand,	853 19
Sundry accounts due the company,	1,401 00

Total liabilities, as per books of the company,	\$562,858 25
Profit and loss balance,	78,888 60
	\$641,746 85

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$104,677 78	
{ electric,	31,273 15	
Income from sale of gas,		\$139,016 06
residuals,		22,815 05
sale of electric light and power,		38,942 71
Balance to profit and loss, { gas,	57,153 33	
{ electric,	7,669 56	
	\$200,773 82	\$200,773 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$53,351 64
Balance of gas manufacturing account,		57,153 33
Balance of electric manufacturing account,		7,669 56
Rents,		72 00
Jobbing account,		319 89
Interest paid,	\$3,400 54	
Dividends declared,	30,000 00	
Depreciation,	6,277 28	
Balance June 30, 1897,	78,888 60	
	\$118,566 42	\$118,566 42

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$170,000 00
Machinery, manufacturing appliances, street mains and meters (gas),	130,000 00
Due for gas,	8,380 01
Gas coal on hand,	1,192 21
Stoves on hand,	7 21
Real estate (electric),	22,601 13
Steam plant (electric),	44,118 53
Electric plant,	41,372 21
Electric lines,	44,416 08
Meters (electric),	4,000 00
Transformers,	4,000 00
Due for electric light and power,	6,949 75
Sundry accounts due the company,	2,112 00
Office furniture,	500 00
Cash on hand,	4,324 08

Total assets, as per books of the company, \$483,973 21

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	130,000 00
Notes payable,	10,000 00
Deposits,	2,409 76
Unpaid dividends,	75 00
Reserved fund,	400 00

Total liabilities, as per books of the company, \$442,884 76
 Profit and loss balance, 41,088 45

\$483,973 21

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$34,666 79	
{ electric,	41,014 40	
Income from sale of gas,		\$42,881 06
residuals,		8,095 19
sale of electric light and power,		55,704 11
Balance to profit and loss, { gas,	16,309 46	
{ electric,	14,689 71	
	\$106,680 36	\$106,680 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$39,558 20
Balance of gas manufacturing account,		16,309 46
Balance of electric manufacturing account,		14,689 71
Rents,		216 00
Jobbing account,		707 78
Other items of income,		55 64
Interest paid,	\$6,210 11	
Dividends declared,	16,500 00	
Depreciation,	2,457 21	
Sinking fund,	5,000 00	
Other items,	281 02	
Balance June 30, 1897,	41,088 45	
	\$71,536 79	\$71,536 79

CHICOPEE GAS COMPANY.

(To Dec. 31, 1896.)

ASSETS.	
Real estate,	\$22,000 00
Machinery and manufacturing appliances,	9,200 00
Street mains,	6,861 41
Meters,	2,242 75
Due for gas,	2,775 42
Gas coal on hand,	227 70
Fuel,	10 80
Enrichers on hand,	96 04
Purifying materials on hand,	48 00
Stoves on hand,	527 61
Gas fixtures on hand,	64 93
Office furniture,	100 00
Cash on hand,	1,706 72
Total assets, as per books of the company,	<u>\$45,861 38</u>

LIABILITIES.	
Capital stock,	\$40,000 00
Unpaid bills,	3,106 99
Total liabilities, as per books of the company,	<u>\$43,106 99</u>
Profit and loss balance,	2,754 39
	<u>\$45,861 38</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$7,167 74
Income from sale of gas,	\$7,954 47
Balance to profit and loss,	786 73
	<u>\$7,954 47</u>
	<u>\$7,954 47</u>
PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1896,	\$5,287 82
Balance of manufacturing account,	786 73
Dividends declared,	\$1,600 00
Construction charged off,	1,457 75
Other items,	262 41
Balance June 30, 1897,	2,754 39
	<u>\$6,074 55</u>
	<u>\$6,074 55</u>

CHICOPEE GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$23,200 00
Machinery and manufacturing appliances,	30,700 00
Street mains,	25,800 00
Meters,	6,524 00
Due for gas,	1,543 32
Gas coal on hand,	193 00
Enrichers on hand,	120 00
Purifying materials on hand,	45 00
Stoves on hand,	1,410 35

Gas fixtures on hand,	\$147 86
Oil and waste on hand,	7 83
Cash on hand,	22,878 98
Notes receivable,	25,000 00

Total assets, as per books of the company, \$137,570 34

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	60,000 00

Total liabilities, as per books of the company, \$135,000 00
 Profit and loss balance, 2,570 34

\$137,570 34

MANUFACTURING ACCOUNT.

(From Jan. 1, 1897.)

	Dr.	Cr.
Operating expenses,	\$4,137 53	
Income from sale of gas,		\$6,707 87
Balance to profit and loss,	2,570 34	
	\$6,707 87	\$6,707 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		\$2,570 34
Balance June 30, 1897,	\$2,570 34	
	\$2,570 34	\$2,570 34

CHICOPEE MANUFACTURING COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,525 36	
Income from sale of gas,		\$2,534 63
Balance to profit and loss,	9 27	
	\$2,534 63	\$2,534 63

CHURCH GREEN ELECTRIC LIGHT AND POWER COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$23,664 39	
Income from sale of light and power,		\$29,263 09
other sources,		5,335 80
Balance to profit and loss,	10,934 50	
	\$34,598 89	\$34,598 89

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	16,126 50
Street mains,	32,995 53
Meters,	3,408 51
Due for gas,	2,772 74
Gas coal on hand,	1,608 75

Coke on hand,	\$21 00
Tar on hand,	780 00
Stoves on hand,	220 55
Gas fixtures on hand,	220 50
Horses, wagons, etc.,	515 90
Office furniture,	100 00
Cash on hand,	223 55

Total assets, as per books of the company,	\$68,493 53
Profit and loss balance,	6,213 98
	<u>\$74,707 51</u>

LIABILITIES.

Capital stock,	\$33,000 00
Notes payable,	40,000 00
Unpaid bills,	1,707 51
Total liabilities, as per books of the company,	<u>\$74,707 51</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,352 53	
Income from sale of gas,		\$14,932 92
residuals,		1,769 78
other sources,		120 99
Balance to profit and loss,	3,461 16	
	<u>\$16,813 69</u>	<u>\$16,813 69</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$9,717 51	
Balance of manufacturing account,		\$3,461 16
Rents,		72 00
Jobbing account,		417 77
Other items of income,		2,216 08
Interest paid,	2,663 48	
Balance June 30, 1897,		6,213 98
	<u>\$12,380 99</u>	<u>\$12,380 99</u>

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$27,000 00
Street mains (gas),	9,000 00
Meters (gas),	1,200 00
Due for gas,	191 75
Gas coal on hand,	761 20
Coke on hand,	110 00
Tar on hand,	400 00
Enrichers on hand,	147 45
Purifying materials on hand,	25 00
Other gas materials on hand,	235 14
Special repairs,	3,500 00
Real estate (electric),	24,000 00
Steam plant (electric),	15,000 00
Electric plant,	17,250 93
Electric lines,	54,000 00
Due for electric light,	125 09

Fuel on hand (electric),	\$476 97
Carbons on hand,	66 27
Oil and waste on hand,	28 53
Incandescent lamps on hand,	115 06
Other electric materials on hand,	632 12
Office furniture,	200 00
Cash on hand,	4,064 06

Total assets, as per books of the company, \$158,529 57

LIABILITIES.

Capital stock,	\$73,000 00
Notes payable,	76,500 00

Total liabilities, as per books of the company, \$149,500 00
 Profit and loss balance, 9,029 57

\$158,529 57

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$10,688 35	
{ electric,	11,767 33	
Income from sale of gas,		\$12,501 69
residuals,		959 10
sale of electric light and power,		13,797 99
Balance to profit and loss, { gas,	2,772 44	
{ electric,	2,030 66	
	\$27,258 78	\$27,258 78

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$8,178 37
Balance of gas manufacturing account,		2,772 44
Balance of electric manufacturing account,		2,030 66
Interest paid,	\$3,917 13	
Depreciation,	34 77	
Balance June 30, 1897,	9,029 57	
	\$12,981 47	\$12,981 47

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,221 89
Steam plant,	9,182 32
Electric plant,	16,343 93
Electric lines,	14,293 87
Meters,	61 75
Transformers,	1,800 00
Due for light and power,	814 79
Fuel on hand,	142 50
Oil and waste on hand,	46 75
Sundry accounts due the company,	1 75
Cash on hand,	1,420 17
Investments,	972 50

Total assets, as per books of the company, \$49,302 22

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	13,000 00
Interest due but not paid,	75 00
Depreciation fund,	3,300 00

Total liabilities, as per books of the company,	\$46,375 00
Profit and loss balance,	2,927 22
	<hr/>
	\$49,302 22

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,763 68	
Income from sale of light and power,		\$8,391 07
Balance to profit and loss,	2,627 39	
	<hr/>	<hr/>
	\$8,391 07	\$8,391 07

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$2,729 83
Balance of manufacturing account,		2,627 39
Other items of income,		70 00
Interest paid,	\$650 00	
Dividends declared,	1,350 00	
Depreciation fund,	600 00	
Balance June 30, 1897,	2,927 22	
	<hr/>	<hr/>
	\$5,427 22	\$5,427 22

COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$2,700 00
Machinery and manufacturing appliances (gas),	5,186 96
Street mains (gas),	10,000 00
Meters (gas),	1,586 25
Due for gas,	138 40
Gas coal on hand,	28 00
Enrichers on hand,	26 25
Other gas materials on hand,	355 67
Stoves on hand,	148 75
Gas fixtures on hand,	187 78
Real estate (electric),	2,099 64
Steam plant (electric),	535 94
Electric plant,	400 00
Electric lines,	1,437 05
Arc lamps,	339 48
Due for electric light and power,	160 00
Oil and waste on hand,	15 50
Other electric materials on hand,	23 40
Sundry accounts due the company,	121 75
Office furniture,	89 50
Cash on hand,	748 24

Total assets, as per books of the company,	\$26,318 56
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LIABILITIES.	
Capital stock,	\$25,000 00
Unpaid bills,	397 92
Total liabilities, as per books of the company,	\$25,397 92
Profit and loss balance,	920 64
	<u>\$26,318 56</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, { gas,		\$2,998 51	
{ electric,		3,229 79	
Income from sale of gas,			\$3,668 42
other sources (gas),			107 50
sale of electric light and power,			3,373 02
Balance to profit and loss, { gas,		774 41	
{ electric,		143 23	
		<u>\$7,148 94</u>	<u>\$7,148 94</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1896,			\$300 30
Balance of gas manufacturing account,			777 41
Balance of electric manufacturing account,			143 23
Depreciation,	\$300 30		
Balance June 30, 1897,	920 64		
	<u>\$1,220 94</u>	<u>\$1,220 94</u>	

DANVERS GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$3,000 00
Machinery and manufacturing appliances,	7,693 15
Street mains,	10,000 00
Meters,	917 77
Due for gas,	570 96
Gas coal on hand,	1,406 30
Coke on hand,	12 00
Tar on hand,	180 00
Sundry accounts due the company,	23 60
Cash on hand,	178 06
Notes receivable,	1,700 00
Total assets, as per books of the company,	<u>\$25,681 84</u>

LIABILITIES.	
Capital stock,	\$20,000 00
Unpaid bills,	84 46
Total liabilities, as per books of the company,	\$20,084 46
Profit and loss balance,	5,597 38
	<u>\$25,681 84</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,	\$5,080 56		
Income from sale of gas,			\$6,437 00
residuals,			299 77
other sources,			18 00
Balance to profit and loss,	1,674 21		
	<u>\$6,754 77</u>	<u>\$6,754 77</u>	

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$4,299 57
Balance of manufacturing account,		1,674 21
Interest received,		23 60
Depreciation,	\$400 00	
Balance June 30, 1897,	5,597 38	
	<u>\$5,997 38</u>	<u>\$5,997 38</u>

DEDHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$14,864 38
Steam plant,	16,222 42
Electric plant,	13,252 28
Electric lines,	64,881 67
Meters,	2,390 48
Transformers,	6,907 67
Arc lamps,	5,558 57
Due for light and power,	3,535 54
Fuel on hand,	145 25
Carbons on hand,	31 25
Oil and waste on hand,	25 35
Incandescent lamps on hand,	626 30
Globes on hand,	28 12
Other materials on hand,	173 90
Wiring account,	159 00
Horses, wagons, etc.,	741 80
Sundry accounts due the company,	297 50
Office furniture,	16 00
Cash on hand,	42 55
Notes receivable,	292 54
Investments,	10,000 00
Interest,	129 03
Insurance,	149 28
Total assets, as per books of the company,	<u>\$140,470 88</u>

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	57,000 00
Notes payable,	19,422 16
Unpaid bills,	532 68
Interest due but not paid,	742 85
Total liabilities, as per books of the company,	<u>\$137,697 69</u>
Profit and loss balance,	2,773 19
	<u>\$140,470 88</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,101 48	
Income from sale of light and power,		\$17,346 01
other sources,		102 00
Balance to profit and loss,	6,346 53	
	<u>\$17,448 01</u>	<u>\$17,448 01</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$3,077 61
Balance of manufacturing account,		6,346 53
Interest paid,	\$3,477 77	
Dividends declared,	3,000 00	
Wiring,	173 18	
Balance June 30, 1897,	2,773 19	
	<hr/>	<hr/>
	\$9,424 14	\$9,424 14

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$7,369 87
Machinery and manufacturing appliances,	11,043 18
Street mains,	25,095 85
Meters,	2,616 09
Due for gas,	1,570 50
Gas coal on hand,	424 21
Coke on hand,	159 10
Tar on hand,	479 40
Other gas materials on hand,	409 72
Stoves and fixtures on hand,	1,443 51
Horses, wagons, etc.,	310 75
Office furniture,	149 50
Cash on hand,	1,094 39
Investments,	4,600 00

Total assets, as per books of the company,	\$56,766 07
Profit and loss balance,	57,272 06
	<hr/>
	\$114,038 13

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	8,500 00
Notes payable,	5,000 00
Unpaid bills,	391 19
Deposits,	7 60
Interest due but not paid,	139 34

Total liabilities, as per books of the company,	\$114,038 13
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,379 35	
Income from sale of gas,		\$15,637 24
residuals,		1,763 24
other sources,		22 00
Balance to profit and loss,	1,043 13	
	<hr/>	<hr/>
	\$17,422 48	\$17,422 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$56,644 26	
Balance of manufacturing account,		\$1,043 13
Rents,		77 00
Other items of income,		96 90
Interest paid,	754 95	
Depreciation,	1,089 88	
Balance June 30, 1897,		57,272 06
	<u>\$58,489 09</u>	<u>\$58,489 09</u>

DORCHESTER GAS LIGHT COMPANY.

ASSETS.

Real estate, machinery, manufacturing appliances, and street mains,	\$711,015 86
Meters,	40,677 38
Due for gas,	26,672 77
Gas on hand,	139 08
Purifying materials on hand,	298 85
Other gas materials on hand,	9,397 16
Stoves on hand,	63,046 50
Gas fixtures on hand,	144 63
Horses, wagons, etc.,	185 00
Sundry accounts due the company,	4,926 38
Office furniture,	279 18
Cash on hand,	4,202 75
Investments, work in process,	1,703 44
Total assets, as per books of the company,	<u>\$862,688 98</u>

LIABILITIES.

Capital stock,	\$472,000 00
Notes payable,	85,687 04
Unpaid bills,	24,011 36
Deposits,	2,153 00
Premium account,	18,088 92
Amounts due from the company, not included above,	39,073 52

Total liabilities, as per books of the company,	\$641,013 84
Profit and loss balance,	221,675 14

\$862,688 98

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$133,748 45	
Income from sale of gas,		\$179,093 10
Balance to profit and loss,	45,344 65	
	<u>\$179,093 10</u>	<u>\$179,093 10</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$235,221 39
Balance of manufacturing account,		45,344 65
Rents,		214 50
Interest paid,	\$2,465 40	
Dividends declared,	56,640 00	
Balance June 30, 1897,	221,675 14	
	<u>\$230,780 54</u>	<u>\$230,780 54</u>

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$109,692 23
Machinery and manufacturing appliances,	73,371 52
Street mains,	66,386 48
Meters,	12,063 70
Due for gas,	6,944 42
Gas coal on hand,	3,248 74
Coke on hand,	75 00
Tar on hand,	3,315 00
Purifying materials on hand,	114 00
Other gas materials on hand,	1,297 36
Stoves on hand,	160 28
Gas fixtures on hand,	550 70
Horses, wagons, etc.,	557 68
Sundry accounts due the company,	720 62
Cash on hand,	6,385 24
Investments,	12,550 00

Total assets, as per books of the company, \$297,432 95

LIABILITIES.

Capital stock,	\$220,000 00
Notes payable,	11,000 00
Unpaid bills,	2,500 00
Deposits,	1,083 31
Amounts due from the company, not included above,	1,804 70

Total liabilities, as per books of the company, \$236,388 01
Profit and loss balance, 61,044 94

\$297,432 95

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$50,332 87	
Income from sale of gas,		\$70,580 03
residuals,		10,336 67
other sources,		281 68
Balance to profit and loss,	30,865 51	
	\$81,198 38	\$81,198 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$50,666 34
Balance of manufacturing account		30,865 51
Interest received,		1,201 00
Jobbing account,		475 96
Other items of income,		62
Interest paid,	\$840 04	
Dividends declared,	19,800 00	
Depreciation,	1,524 45	
Balance June 30, 1897,	61,044 94	
	\$83,209 43	\$83,209 43

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$9,500 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	8,000 00
Meters, (gas),	500 00
Due for gas,	668 70
Gas coal on hand,	135 00
Coke on hand,	48 00
Tar on hand,	80 00
Enrichers on hand,	140 00
Purifying materials on hand,	24 00
Real estate (electric),	2,000 00
Steam plant (electric),	2,500 00
Electric plant,	5,000 00
Due for electric light and power,	619 78
Fuel on hand (electric),	20 00
Carbons on hand,	16 00
Oil and waste on hand,	6 00
Globes on hand,	4 50
Other electric materials on hand,	176 05
Cash on hand,	1,228 64

Total assets, as per books of the company, \$41,166 67

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	5,000 00

Total liabilities, as per books of the company, \$35,000 00

Profit and loss balance, 6,166 67

\$41,166 67

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$5,453 74	
{ electric,	2,646 38	
Income from sale of gas,		\$7,653 43
residuals,		364 85
sale of electric light and power,		2,354 17
other sources (electric),		50 00
Balance to profit and loss, { gas,	2,564 54	
{ electric,		242 21
	\$10,664 66	\$10,664 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$5,894 34
Balance of gas manufacturing account,		2,564 54
Balance of electric manufacturing account,	\$242 21	
Interest paid,	250 00	
Dividends declared,	1,800 00	
Balance June 30, 1897,	6,166 67	
	\$8,458 88	\$8,458 88

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	\$900,628 92
Steam plant,	692,563 31
Electric plant,	408,189 73
Electric lines,	1,483,998 43
Meters,	55,329 44
Arc lamps,	35,103 50
Patent rights,	237,545 00
Due for electric light and power,	59,189 29
Fuel on hand,	856 07
Incandescent lamps on hand,	3,161 60
Other materials on hand,	60,814 33
Sundry accounts due the company,	34,370 25
Cash on hand,	236,317 04
Notes receivable,	36,798 03
Total assets, as per books of the company,	\$4,244,864 94

LIABILITIES.

Capital stock,	\$3,742,600 00
Bonds issued,	180,000 00
Unpaid bills,	2,881 39
Deposits,	945 00
Unpaid dividends,	65,495 50
Stock premium,	64,760 00
Reserved fund,	60,000 00
Amounts due from the company, not included above,	25,997 99

Total liabilities, as per books of the company,	\$4,142,679 88
Profit and loss balance,	102,185 06

\$4,244,864 94

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$411,234 48	
Income from sale of light and power,		\$817,184 80
other sources,		5,455 40
Balance to profit and loss,	411,405 72	
	\$822,640 20	\$822,640 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$48,840 78
Balance of manufacturing account,		411,405 72
Interest received,		1,924 59
Rents,		2,009 28
Royalties, etc.,		10,174 12
Other items of income,		7,819 15
Interest paid,	\$13,553 34	
Dividends declared,	234,727 50	
Depreciation,	120,000 00	
Wiring account,	11,707 74	
Balance June 30, 1897,	102,185 06	
	\$482,173 64	\$482,173 64

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	\$53,277 86
Steam plant,	37,832 32
Electric plant,	40,874 36
Electric lines,	67,774 41
Meters,	4,243 73
Transformers and lamps,	7,138 28
Arc system,	60,371 25
Patent rights,	19,000 00
Due for light and power,	10,715 90
Oil and waste on hand,	17 67
Incandescent lamps on hand,	205 70
Other materials on hand,	3,019 52
Motors on hand,	228 13
Horses, wagons, tools, etc.,	9,034 48
Sundry accounts due the company,	214 24
Cash on hand,	150 53
Insurance and interest,	1,099 99

Total assets, as per books of the company, \$315,198 37

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	69,500 00
Unpaid bills,	1,047 60
Interest due but not paid,	1,000 00
Depreciation fund,	42,585 61
Amounts due from the company, not included above,	1,065 16

Total liabilities, as per books of the company, \$315,198 37

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$43,867 66	
Income from sale of light and power,		\$65,928 15
Balance to profit and loss,	22,060 49	
	<hr/>	<hr/>
	\$65,928 15	\$65,928 15

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$22,060 49
Other items of income,		593 86
Interest paid	\$9,898 82	
Dividends declared,	6,000 00	
Depreciation fund,	5,086 18	
Other items,	1,669 35	
	<hr/>	<hr/>
	\$22,654 35	\$22,654 35

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$67,000 00
Steam plant,	86,650 00
Electric plant,	75,381 00
Electric lines,	116,144 73
Meters,	2,500 00
Due for light and power,	12,249 33
Motors on hand,	7,267 69
Cash on hand,	7,168 48

Total assets, as per books of the company, \$374,361 23

LIABILITIES.

Capital stock,	\$350,000 00
Notes payable,	6,000 00
Unpaid bills,	7,160 82

Total liabilities, as per books of the company, \$363,160 82

Profit and loss balance, 11,200 41

\$374,361 23

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$121,997 28	
Income from sale of light and power,		\$154,321 85
Balance to profit and loss,	32,324 57	
	\$154,321 85	\$154,321 85

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$9,461 69
Balance of manufacturing account,		32,324 57
Reserved fund,		6,000 00
Interest paid,	\$85 85	
Dividends declared,	20,500 00	
Depreciation,	16,000 00	
Balance June 30, 1897,	11,200 41	
	\$47,786 26	\$47,786 26

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$227,519 97
Machinery and manufacturing appliances,	116,206 23
Street mains,	188,913 28
Meters,	41,548 98
Due for gas,	8,222 20
Gas coal on hand,	2,088 13
Coke on hand,	18 00
Tar on hand,	866 55
Enrichers on hand,	856 75
Purifying materials on hand,	71 12
Other materials, tools, etc., on hand,	8,799 83
Stoves on hand,	4,722 09

Gas fixtures on hand,	\$1,936 58
Gas engine,	571 79
Sundry accounts due the company,	5,610 98
Office furniture,	467 21
Cash on hand,	38,492 47
Notes receivable,	11,760 00
Works improvement,	3,337 65
Total assets, as per books of the company,	<u>\$661,999 81</u>

LIABILITIES.

Capital stock,	\$450,000 00
Notes payable,	21,000 00
Unpaid bills,	44,378 38
Deposits,	686 50
Total liabilities, as per books of the company,	<u>\$516,064 88</u>
Profit and loss balance,	145,934 93
	<u>\$661,999 81</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$74,679 85	
Income from sale of gas,		\$121,835 74
other sources,		141 20
Balance to profit and loss,	47,297 09	
	<u>\$121,976 94</u>	<u>\$121,976 94</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$139,718 27
Balance of manufacturing account,		47,297 09
Rents,		242 00
Jobbing account,		1,293 49
Other items of income,		797 09
Interest paid,	\$880 29	
Dividends declared,	42,300 00	
Depreciation,	232 72	
Balance June 30, 1897,	145,934 93	
	<u>\$189,347 94</u>	<u>\$189,347 94</u>

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$12,898 49
Machinery and manufacturing appliances (gas),	17,987 45
Street mains (gas),	16,000 00
Meters (gas),	5,800 00
Due for gas,	954 06
Gas coal on hand,	200 00
Tar on hand,	200 00
Enrichers on hand,	300 00
Stoves on hand,	201 48
Real estate (electric),	22,705 85
Steam plant (electric),	9,762 45
Electric plant,	41,123 28
Electric lines,	31,315 64
Meters (electric),	1,355 10

Transformers,	\$5,317 30
Arc lamps,	10,672 00
Due for electric light and power,	897 44
Fuel on hand (electric),	300 00
Cash on hand,	3,124 11
Notes receivable,	175 00
Total assets, as per books of the company,	\$181,289 63

LIABILITIES.

Capital stock,	\$150,000 00
Notes payable,	23,000 00
Deposits,	240 00
Depreciation fund,	8,049 63
Total liabilities, as per books of the company,	\$181,289 63

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$24,956 78	
{ electric,	34,143 52	
Income from sale of gas,		\$33,148 24
residuals,		5,287 87
sale of electric light and power,		45,914 08
other sources (electric),		311 42
Balance to profit and loss, { gas,	13,479 33	
{ electric,	12,081 98	
	\$84,661 61	\$84,661 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account,		\$13,479 33
Balance of electric manufacturing account,		12,081 98
Other items of income,		103 89
Interest paid,	\$1,182 72	
Dividends declared,	15,000 00	
Depreciation fund,	7,500 00	
Depreciation,	1,982 48	
	\$25,665 20	\$25,665 20

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,902 87
Steam plant,	24,890 14
Electric plant,	41,496 47
Electric lines,	51,172 00
Meters,	2,359 25
Transformers,	2,170 26
Arc lamps,	1,325 00
Franchise,	3,062 35
Due for light and power,	2,602 15
Fuel on hand,	62 48
Carbons on hand,	42
Oil and waste on hand,	16 32
Incandescent lamps on hand,	118 29
Globes on hand,	34 75

Inside wiring,	\$23,358 74
Insurance,	486 86
Sundry accounts due the company,	248 46
Office furniture,	168 00
Cash on hand,	17 88

Total assets, as per books of the company, \$166,492 69

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	1,154 71
Unpaid bills,	26,671 24
Interest due but not paid,	30 33
Amounts due from the company, not included above,	325 70

Total liabilities, as per books of the company, \$158,181 98

Profit and loss balance, 8,310 71

\$166,492 69

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,424 81	
Income from sale of light and power,		\$17,705 36
Balance to profit and loss,	5,280 55	
	\$17,705 36	\$17,705 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$6,151 97
Balance of manufacturing account,		5,280 55
Interest paid,	\$3,121 81	
Balance June 30, 1897,	8,310 71	
	\$11,432 52	\$11,432 52

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$32,354 71
Machinery and manufacturing appliances,	32,747 48
Street mains	30,260 43
Meters,	3,685 96
Due for gas,	1,666 07
Gas coal on hand,	15 10
Wood on hand,	2 00
Tools on hand,	847 47
Purifying materials on hand,	210 00
Other gas materials on hand,	971 54
Gas fixtures on hand,	2,295 35
Patent rights,	40,000 00
Horses, wagons, etc.,	266 75
Sundry accounts due the company,	1,598 73
Office furniture,	1,069 71
Cash on hand,	47 92
Gas stoves,	2,104 08

Total assets, as per books of the company, \$160,143 30

Profit and loss balance, 55,266 45

\$205,409 75

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	26,107 32
Unpaid bills,	2,512 43
Interest due but not paid,	26,790 00
Total liabilities, as per books of the company,	<u>\$205,409 75</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,786 98	
Income from sale of gas,		\$7,112 08
other sources,		134 80
Balance to profit and loss,		1,540 10
	<u>\$8,786 98</u>	<u>\$8,786 98</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$49,118 68	
Balance of manufacturing account,	1,540 10	
Other items of income,		\$15 86
Interest paid,	4,587 42	
Jobbing account,	36 11	
Balance June 30, 1897,		55,266 45
	<u>\$55,282 31</u>	<u>\$55,282 31</u>

FRANKLIN.

(See Union Electric Light Company.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

ASSETS.

Electric plant,	\$5,100 00
Electric lines,	2,600 00
Transformers,	1,100 00
Arc lamps,	1,200 00
Cash on hand,	2,584 89
Total assets, as per books of the company,	<u>\$12,584 89</u>

LIABILITIES.

Capital stock,	\$10,000 00
Total liabilities, as per books of the company,	<u>\$10,000 00</u>
Profit and loss balance,	2,584 89
	<u>\$12,584 89</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,749 54	
Income from sale of light and power,		\$3,872 13
Balance to profit and loss,	1,122 59	
	<u>\$3,872 13</u>	<u>\$3,872 13</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$3,169 76
Balance of manufacturing account,		1,122 69
Dividends declared,	\$700 00	
Depreciation,	1,007 48	
Balance June 30, 1897,	2,584 89	
	<u>\$4,292 35</u>	<u>\$4,292 35</u>

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$8,100 00
Steam plant,	14,938 48
Electric plant,	9,141 88
Electric lines,	14,545 81
Meters,	2,565 55
Transformers,	3,065 18
Arc lamps,	2,847 08
Due for light and power,	1,753 97
Fuel on hand,	97 50
Carbons on hand,	112 50
Oil and waste on hand,	26 00
Incandescent lamps on hand,	219 40
Globes on hand,	14 26
Other gas materials on hand,	433 14
Office furniture,	38 92
Cash on hand,	306 72
Investments,	485 60
Total assets, as per books of the company,	<u>\$58,681 99</u>

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	5,000 00
Unpaid bills,	1 10
Reserved fund,	15,000 00
Total liabilities, as per books of the company,	<u>\$50,001 10</u>
Profit and loss balance,	8,680 89
	<u>\$58,681 99</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,763 82	
Income from sale of light and power,		\$20,579 69
other sources,		89 64
Balance to profit and loss,	6,906 01	
	<u>\$20,669 33</u>	<u>\$20,669 33</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$4,647 97
Balance of manufacturing account,		6,906 01
Rents,		75 00
Other items of income,		47 25
Interest paid,	\$327 66	
Dividends declared,	2,500 00	
Jobbing account,	117 89	
Other items,	60 29	
Balance June 30, 1897,	8,680 89	
	<u>\$11,676 23</u>	<u>\$11,876 23</u>

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Real estate,	\$5,972 28
Machinery and manufacturing appliances,	14,080 38
Street mains,	22,949 32
Meters,	1,817 78
Due for gas,	1,779 62
Tar on hand,	90 00
Fixtures on hand,	586 54
Tools on hand,	248 52
Horses, wagons, etc.,	100 00
Sundry accounts due the company,	512 23
Office furniture,	40 75
Cash on hand,	259 41
Total assets, as per books of the company,	<u>\$48,436 73</u>

LIABILITIES.

Capital stock,	\$26,200 00
Notes payable,	17,710 00
Unpaid bills,	1,449 82
Total liabilities, as per books of the company,	<u>\$45,359 82</u>
Profit and loss balance,	3,076 91
	<u>\$48,436 73</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,948 87	
Income from sale of gas,		\$8,121 43
Balance to profit and loss,	2,172 56	
	<u>\$8,121 43</u>	<u>\$8,121 43</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1896,		\$1,738 05
Balance of manufacturing account,		2,172 56
Jobbing account,		168 81
Interest paid,	\$921 43	
Depreciation,	81 08	
Balance June 30, 1897,	3,076 91	
	<u>\$4,079 42</u>	<u>\$4,079 42</u>

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$38,041 20
Steam plant,	33,522 35
Electric plant,	36,462 56
Electric lines,	31,067 77
Patent rights,	5,000 00
Due for light and power,	5,073 95
Fuel on hand,	1,841 10
Carbons on hand,	69 33
Oil and waste on hand,	10 00
Incandescent lamps on hand,	119 05

Globes on hand,	\$59 40
Sundry accounts due the company,	285 80
Office furniture,	1,742 69
Cash on hand,	488 19
Notes receivable,	2,395 25

Total assets, as per books of the company, \$156,178 64

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	49,000 00
Notes payable,	32,600 00
Unpaid bills,	3,204 81
Interest due but not paid,	725 00

Total liabilities, as per books of the company, \$142,529 81
Profit and loss balance, 13,648 83

\$156,178 64

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,558 29	
Income from sale of light and power,		\$22,285 86
other sources,		175 00
Balance to profit and loss,	6,902 57	
	\$22,460 86	\$22,460 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$11,244 81
Balance of manufacturing account,		6,902 57
Rents,		417 00
Interest paid,	\$4,782 60	
Wiring account,	88 02	
Other items,	44 93	
Balance June 30, 1897,	13,648 83	
	\$18,564 38	\$18,564 38

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate, machinery, manufacturing appliances and street mains,	\$88,000 00
Due for gas,	5,098 81
Gas coal on hand,	2,890 21
Gas on hand,	97 60
Tar on hand,	140 00
Purifying materials on hand,	50 00
Other gas materials on hand,	996 00
Stoves on hand,	75 00
Gas fixtures on hand,	775 00
Horses, wagons, etc.,	200 00
Sundry accounts due the company,	5,905 86
Cash on hand,	575 40
Notes receivable,	1,681 85

Total assets, as per books of the company, \$106,485 73

		LIABILITIES.	
Capital stock,			\$80,000 00
Notes payable,			8,000 00
Total liabilities, as per books of the company,			\$88,000 00
Profit and loss balance,			18,485 73
			<u>\$106,485 73</u>

		MANUFACTURING ACCOUNT.	
		Dr.	Cr.
Operating expenses,		\$25,856 43	
Income from sale of gas,			\$32,448 35
residuals,			5,015 82
Balance to profit and loss,		11,607 74	
		<u>\$37,464 17</u>	<u>\$37,464 17</u>

		PROFIT AND LOSS ACCOUNT.	
		Dr.	Cr.
Balance June 30, 1896,			\$17,151 59
Balance of manufacturing account			11,607 74
Interest received,			45 59
Rents,			2,644 48
Jobbing account,			316 38
Other items of income,			206 37
Interest paid,		\$461 84	
Dividends declared,		9,600 00	
Construction charged off,		3,327 22	
Other items,		97 36	
Balance June 30, 1897,		18,485 73	
		<u>\$31,972 15</u>	<u>\$31,972 15</u>

GRAFTON ELECTRIC COMPANY.

		ASSETS.	
Steam plant,			\$882 74
Electric plant,			2,800 00
Electric lines,			10,037 33
Meters,			473 85
Transformers,			1,206 87
Due for light and power,			832 25
Incandescent lamps on hand,			106 40
Sundry accounts due the company,			55 55
Cash on hand,			24 57
Total assets, as per books of the company,			<u>\$16,419 56</u>

		LIABILITIES.	
Capital stock,			\$10,000 00
Notes payable,			3,000 00
Unpaid bills,			473 62
Total liabilities, as per books of the company,			\$13,473 62
Profit and loss balance,			2,945 94
			<u>\$16,419 56</u>

		MANUFACTURING ACCOUNT.	
		Dr.	Cr.
Operating expenses,		\$3,192 29	
Income from sale of light and power,			\$4,372 85
Balance to profit and loss,		1,180 56	
		<u>\$4,372 85</u>	<u>\$4,372 85</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$1,908 89
Balance of manufacturing account,		1,180 56
Interest paid,	\$143 51	
Balance June 30, 1897,	2,945 94	
	<hr/>	<hr/>
	\$3,089 45	\$3,089 45

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,560 00
Steam plant,	5,881 38
Electric plant,	16,078 30
Electric lines,	22,011 20
Meters,	1,344 70
Arc lamps,	75 00
Due for light and power,	2,054 78
Fuel on hand,	60 00
Oil and waste on hand,	17 79
Incandescent lamps on hand,	33 00
Other materials on hand,	246 67
Electric fixtures on hand,	76 00
Sundry accounts due the company,	12 54
Office furniture,	60 00
Cash on hand,	33 41
	<hr/>
Total assets, as per books of the company,	\$49,544 77

LIABILITIES.

Capital stock,	\$23,800 00
Bonds issued,	15,000 00
Notes payable,	5,667 50
Unpaid bills,	1,763 58
Amounts due from the company, not included above,	676 00
	<hr/>

Total liabilities, as per books of the company,	\$46,906 08
Profit and loss balance,	2,638 69

\$49,544 77

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,617 53	
Income from sale of light and power,		\$9,237 41
Balance to profit and loss,	3,619 88	
	<hr/>	<hr/>
	\$9,237 41	\$9,237 41

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$1,318 45
Balance of manufacturing account,		3,619 88
Interest paid,	\$1,144 58	
Depreciation,	1,155 06	
Balance June 30, 1897,	2,638 69	
	<hr/>	<hr/>
	\$4,938 33	\$4,938 33

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,292 50
Steam plant,	10,030 07
Electric plant,	12,731 37
Electric lines,	9,651 51
Meters,	3,177 35
Transformers,	1,563 20
Arc lamps,	3,522 91
Due for light and power,	1,868 37
Fuel on hand,	140 00
Carbons on hand,	48 00
Oil and waste on hand,	29 11
Incandescent lamps on hand,	282 75
Other materials on hand,	602 38
Sundry accounts due the company,	140 00
Cash on hand,	770 42

Total assets, as per books of the company, \$49,849 94

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	10,000 00
Notes payable,	500 00
Unpaid bills,	125 57
Depreciation fund,	3,000 00

Total liabilities, as per books of the company, \$43,625 57

Profit and loss balance, 6,224 37

\$49,849 94

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,465 98	
Income from sale of light and power,		\$15,037 10
other sources,		231 76
Balance to profit and loss,	3,802 88	
	\$15,268 86	\$15,268 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$4,131 49
Balance of manufacturing account,		3,802 88
Interest paid,	\$510 00	
Dividends declared,	1,200 00	
Balance June 30, 1897,	6,224 37	
	\$7,934 37	\$7,934 37

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,608 47
• Machinery and manufacturing appliances,	28,000 00
Street mains,	4,572 10
Meters,	2,103 40
Due for gas,	1,001 00
Gas coal on hand,	345 00

Coke on hand,	\$50 00
Tar on hand,	80 50
Enrichers on hand,	61 20
Purifying materials on hand,	12 50
Other gas materials on hand,	38 15
Stoves and fixtures on hand,	138 00
Sundry accounts due the company,	212 82
Cash on hand,	1,175 72
Total assets, as per books of the company,	\$54,398 86

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	1,000 00
Total liabilities, as per books of the company,	\$51,000 00
Profit and loss balance,	3,398 86
	\$54,398 86

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,476 60	
Income from sale of gas,		\$8,005 11
residuals,		415 40
Balance to profit and loss,	943 91	
	\$8,420 51	\$8,420 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$3,450 56
Balance of manufacturing account,		943 91
Jobbing account,		133 94
Interest paid,	\$49 55	
Dividends declared,	1,080 00	
Balance June 30, 1897,	3,398 86	
	\$4,528 41	\$4,528 41

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$49,572 98
Steam plant,	51,934 39
Electric plant,	70,024 72
Electric lines,	62,585 48
Meters,	2,606 42
Transformers,	5,625 08
Arc lamps,	12,705 05
Due for light and power,	5,442 96
Fuel on hand,	2,037 20
Carbons on hand,	195 90
Oil and waste on hand,	53 20
Incandescent lamps on hand,	215 87
Globes on hand,	38 78
Other materials on hand,	1,328 35
Horses, wagons, etc.,	513 00
Sundry accounts due the company,	13 00
Office furniture,	655 17
Cash on hand,	5,393 43
Total assets, as per books of the company,	\$270,940 98

LIABILITIES.

Capital stock,	\$127,500 00
Bonds issued,	85,000 00
Notes payable,	3,800 00
Unpaid bills,	373 05
Depreciation fund,	15,000 00
Total liabilities, as per books of the company,	\$231,673 05
Profit and loss balance,	39,267 93
	<u>\$270,940 98</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$30,006 41	
Income from sale of light and power,		\$56,077 50
other sources,		2 00
Balance to profit and loss,	26,073 09	
	<u>\$56,079 50</u>	<u>\$56,079 50</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1896,		\$28,559 70
Balance of manufacturing account,		26,073 09
Rents,		192 00
Jobbing account,		197 38
Other items of income,		31 17
Interest paid,	\$5,635 41	
Dividends declared,	7,650 00	
Depreciation fund,	2,500 00	
Balance June 30, 1897,	39,267 93	
	<u>\$55,053 34</u>	<u>\$55,053 34</u>

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$45,180 00
Machinery and manufacturing appliances,	129,997 86
Street mains,	71,523 35
Meters,	18,551 10
Due for gas,	9,600 78
Gas coal on hand,	1,799 77
Coke on hand,	102 60
Enrichers on hand,	563 50
Purifying materials on hand,	250 00
Stoves on hand,	1,505 02
Gas fixtures,	2,395 36
Cash on hand,	12,999 57
Notes receivable,	1,408 82
Investments,	1,500 00
Total assets, as per books of the company,	<u>\$297,377 73</u>

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	15,000 00
Unpaid bills,	1,767 23
Interest due but not paid,	637 50
Total liabilities, as per books of the company,	\$92,404 73
Profit and loss balance,	204,973 00
	<u>\$297,377 73</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$86,392 62	
Income from sale of gas,		\$104,871 08
Balance to profit and loss,	38,478 46	
	<u>\$104,871 08</u>	<u>\$104,871 08</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$178,527 21
Balance of manufacturing account,		38,478 46
Rents,		654 40
Jobbing account,		18 59
Interest paid,	\$2,528 35	
Dividends declared,	9,750 00	
Depreciation,	427 31	
Balance June 30, 1897,	204,973 00	
	<u>\$217,678 66</u>	<u>\$217,678 66</u>

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$89,026 16	
{ electric,	27,584 48	
Income from sale of gas,		\$73,786 01
residuals,		9,519 66
sale of electric light and power,		53,550 81
other sources (electric),		1,087 60
Balance to profit and loss, { gas,		5,720 49
{ electric,	27,053 93	
	<u>\$143,664 57</u>	<u>\$143,664 57</u>

HUDSON ELECTRIC LIGHT COMPANY.

(Jan. 15, 1897.)

ASSETS.

Steam plant,	\$1,366 77
Electric plant,	6,522 63
Electric lines,	6,178 05
Meters,	258 67
Arc lamps,	1,926 00
Due for light and power,	771 71
Cash on hand,	449 06
Investments,	5,875 00
Total assets, as per books of the company,	<u>\$23,346 89</u>

LIABILITIES.

Capital stock,	\$15,000 00
Notes payable,	2,500 00
Total liabilities, as per books of the company,	\$17,500 00
Profit and loss balance,	5,846 89
	<u>\$23,346 89</u>

MANUFACTURING ACCOUNT.

(To Jan. 15, 1897.)

	Dr.	Cr.
Operating expenses,	\$2,171 81	
Income from sale of light and power,		\$2,176 49
Balance to profit and loss,	4 68	
	<u>\$2,176 49</u>	<u>\$2,176 49</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$5,873 36
Balance of manufacturing account,		4 68
Other items of income,		281 67
Interest paid,	\$74 49	
Oil lamps,	238 33	
Balance June 30, 1897,	5,846 89	
	<u>\$6,159 71</u>	<u>\$6,159 71</u>

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$42,979 92
Steam plant,	72,265 30
Electric plant,	46,358 29
Electric lines,	61,119 45
Meters,	4,586 16
Transformers,	16,966 03
Arc lamps,	13,269 43
Due for light and power,	7,877 83
Fuel on hand,	33 48
Carbons on hand,	77 85
Oil and waste on hand,	33 43
Incandescent lamps on hand,	693 35
Globes on hand,	78 00
Other materials on hand,	869 30
Horses, wagons and tools,	766 28
Sundry accounts due the company,	710 50
Office furniture,	60 30
Cash on hand,	1,267 80
Removal account,	2,445 41
Investments,	8,750 00
Interest and insurance,	1,096 02
Total assets, as per books of the company,	<u>\$282,304 13</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	73,000 00
Notes payable,	102,894 41
Unpaid bills,	4,879 12
Interest due but not paid,	750 67
Total liabilities, as per books of the company,	\$281,524 20
Profit and loss balance,	779 93
	<u>\$282,304 13</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$37,863 98	
Income from sale of light and power,		\$52,520 58
other sources,		223 00
Balance to profit and loss,	14,879 60	
	<u>\$52,743 58</u>	<u>\$52,743 58</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$4,451 70
Balance of manufacturing account,		14,879 60
Interest paid,	\$8,051 37	
Depreciation,	10,000 00	
Other items,	500 00	
Balance June 30, 1897,	779 93	
	<u>\$19,331 30</u>	<u>\$19,331 30</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,700 00
Machinery and manufacturing appliances,	2,165 00
Street mains,	5,347 32
Meters,	2,092 70
Due for gas,	1,361 25
Gas coal on hand,	10 00
Enrichers on hand,	310 00
Cash on hand,	1,883 32
Investments,	500 00
Total assets, as per books of the company,	\$17,369 59
Profit and loss balance,	6,664 91
	<u>\$24,034 50</u>

LIABILITIES.

Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Unpaid dividends,	34 50
Total liabilities, as per books of the company,	\$24,034 50

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,051 97	
Income from sale of gas,		\$6,967 75
Balance to profit and loss,	2,915 78	
	<u>\$6,967 75</u>	<u>\$6,967 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$7,774 29	
Balance of manufacturing account,		\$2,915 78
Interest paid,	485 00	
Dividends declared,	1,120 00	
Depreciation,	201 40	
Balance June 30, 1897,		6,664 91
	<hr/>	<hr/>
	\$9,580 69	\$9,580 69

JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$104,096 50
Machinery and manufacturing appliances,	145,951 00
Street mains,	131,363 10
Meters,	8,092 05
Due for gas,	11,309 47
Gas coal on hand,	8,664 77
Coke on hand,	18 00
Tar on hand,	600 00
Enrichers on hand,	22 50
Purifying materials on hand,	18 00
Other gas materials on hand,	229 67
Stoves on hand,	36 00
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	3,608 55
Office furniture,	100 00
Cash on hand,	143 91
	<hr/>
Total assets, as per books of the company,	\$414,553 52

LIABILITIES.

Capital stock,	\$250,000 00
Notes payable,	42,500 00
Unpaid bills,	3,170 96
Deposits,	1,456 00
Premium account,	17,775 00
	<hr/>
Total liabilities, as per books of the company,	\$314,901 96
Profit and loss balance,	99,651 56
	<hr/>
	\$414,553 52

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$68,032 89	
Income from sale of gas,		\$97,005 76
residuals,		17,390 17
Balance to profit and loss,	46,363 04	
	<hr/>	<hr/>
	\$114,395 93	\$114,395 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$78,892 27
Balance of manufacturing account,		46,363 04
Rents,		120 00
Jobbing account,		323 07
Other items of income,		13 80
Interest paid,	\$3,267 62	
Dividends declared,	22,500 00	
Depreciation,	293 00	
Balance June 30, 1897,	99,651 56	
	<hr/>	<hr/>
	\$125,712 18	\$125,712 18

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	\$170,393 79
Machinery and manufacturing appliances (gas),	170,406 59
Street mains (gas),	175,973 46
Meters (gas),	36,964 22
Due for gas,	10,443 35
Gas coal on hand,	2,074 56
Coke on hand,	559 58
Tar on hand,	1,550 00
Enrichers on hand,	1,402 17
Purifying materials on hand,	15 60
Other gas materials on hand,	5,801 30
Stoves on hand,	2,017 62
Gas fixtures on hand,	711 16
Real estate (electric),	24,048 81
Steam plant (electric),	73,784 00
Electric plant,	80,251 78
Electric lines,	99,150 50
Meters (electric),	10,824 32
Arc lamps,	18,607 93
Due for electric light and power,	11,111 77
Fuel on hand (electric),	1,354 20
Carbons on hand,	337 99
Oil and waste on hand,	86 75
Incandescent lamps on hand,	800 04
Globes on hand,	80 42
Other electric materials on hand,	2,750 94
Motors on hand,	4,255 27
Ammonia,	2,144 69
Insurance,	450 00
Sundry accounts due the company,	6,869 00
Cash on hand,	16,492 16
Steam heating plant,	237 58
Interest,	80 75
Investments,	415 50
	<hr/>
Total assets, as per books of the company,	\$932,147 70

LIABILITIES.

Capital stock,	\$590,000 00
Bonds issued,	125,000 00
Notes payable,	83,000 00

Unpaid bills,	\$4,631 49
Deposits,	392 00
Reserved fund,	21,871 42
Depreciation fund,	25,421 10

Total liabilities, as per books of the company,	\$850,316 01
Profit and loss balance,	81,831 69

\$932,147 70

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$95,727 05	
{ electric,	67,759 23	
Income from sale of gas,		\$114,354 72
residuals,		19,031 14
other sources (gas),		181 55
sale of electric light and power,		84,840 04
other sources (electric),		3,150 19
Balance to profit and loss, { gas,	37,840 36	
{ electric,	20,231 00	
	\$221,557 64	\$221,557 64

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$82,861 56
Balance of gas manufacturing account,		37,840 36
Balance of electric manufacturing account,		20,231 00
Rents,		1,397 56
Jobbing account,		2,103 22
Other items of income,		429 80
Interest paid,	\$10,895 21	
Dividends declared,	35,400 00	
Depreciation fund,	10,943 46	
Reserved fund,	5,793 14	
Balance June 30, 1897,	81,831 69	
	\$144,863 50	\$144,863 50

LEE ELECTRIC COMPANY.

ASSETS.

Machinery and manufacturing appliances (gas),	\$500 00
Street mains (gas),	2,000 00
Meters (gas),	300 00
Real estate,	6,079 00
Steam plant,	11,624 69
Electric plant,	6,311 76
Electric lines,	17,454 48
Meters,	912 25
Transformers,	2,693 31
Arc lamps,	48 00
Due for light and power,	654 56
Fuel on hand,	231 70
Oil and waste on hand,	19 03
Incandescent lamps on hand,	32 50
Other electric materials on hand,	385 00
Horses, wagons, etc.,	175 00
Sundry accounts due the company,	2,511 25
Office furniture,	22 25
Cash on hand,	13 95

Total assets, as per books of the company,	\$51,968 73
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LIABILITIES.	
Capital stock,	\$20,000 00
Bonds issued,	20,000 00
Notes payable,	2,600 03
Unpaid bills,	826 55
Interest due but not paid,	600 00
Total liabilities, as per books of the company,	\$44,026 58
Profit and loss balance,	7,942 15
	<u>\$51,968 73</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$4,463 10
Income from sale of light and power,	\$6,416 20
Balance to profit and loss,	1,953 10
	<u>\$6,416 20</u>
	<u>\$6,416 20</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1896,	\$813 97
Balance of manufacturing account,	1,953 10
Rents,	150 00
Other items of income,	9,012 41
Interest paid,	\$3,987 33
Balance June 30, 1897,	7,942 15
	<u>\$11,929 48</u>
	<u>\$11,929 48</u>

LENOX ELECTRIC LIGHT COMPANY.

ASSETS.	
Electric lines,	\$21,993 17
Meters,	1,331 86
Transformers,	1,530 07
Cash on hand,	4,223 68
Total assets, as per books of the company,	<u>\$29,078 78</u>

LIABILITIES.	
Capital stock,	\$20,000 00
Deposits,	6,556 46
Total liabilities, as per books of the company,	<u>\$26,556 46</u>
Profit and loss balance,	2,522 32
	<u>\$29,078 78</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$2,790 73
Income from sale of light and power,	\$4,493 44
Balance to profit and loss,	1,702 71
	<u>\$4,493 44</u>
	<u>\$4,493 44</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1896,	\$1,039 73
Balance of manufacturing account,	1,702 71
Jobbing account,	379 88
Dividends declared,	\$600 00
Balance June 30, 1897,	2,522 32
	<u>\$3,122 32</u>
	<u>\$3,122 32</u>

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$11,764 69
Steam plant,	28,491 63
Electric plant,	24,170 61
Electric lines,	46,188 37
Meters,	4,809 45
Transformers,	10,944 46
Arc lamps,	9,923 29
Franchise,	10,000 00
Due for light and power,	3,796 83
Fuel on hand,	179 83
Carbons on hand,	41 97
Oil and waste on hand,	2 88
Incandescent lamps on hand,	151 90
Globes on hand,	56 30
Other materials on hand,	564 12
Tools,	172 21
Horses, wagons, etc.,	296 20
Office furniture,	165 07
Cash on hand,	5,180 59
Notes receivable,	203 00
Insurance,	298 93

Total assets, as per books of the company, \$157,402 33

LIABILITIES.	
Capital stock,	\$50,000 00
Notes payable,	70,000 00
Deposits,	2,851 95
Interest due but not paid,	1,750 00
Guarantee account,	31,575 27
Amounts due from the company, not included above,	420 00

Total liabilities, as per books of the company, \$156,597 22

Profit and loss balance, 805 11

\$157,402 33

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,526 49	
Income from sale of light and power,		\$21,184 12
other sources,		239 30
Balance to profit and loss,	6,896 93	
	\$21,423 42	\$21,423 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$1,071 91	
Balance of manufacturing account,		\$6,896 93
Wiring and lamp sales,		147 29
Liabilities cancelled,		31,575 27
Other items of income,		49 90
Interest paid,	4,311 58	
Depreciation,	536 82	
Guarantee fund,	31,575 27	
Other items,	368 70	
Balance June 30, 1897,	805 11	

\$38,669 39 \$38,669 39

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,000 00
Machinery and manufacturing appliances,	14,962 97
Street mains,	20,000 00
Meters,	2,037 03
Due for gas,	1,174 57
Gas coal on hand,	580 16
Enrichers on hand,	328 98
Sundry accounts due the company,	46 10
Cash on hand,	1,814 43
Notes receivable,	2,500 00
Total assets, as per books of the company,	<u>\$56,444 24</u>

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	<u>\$50,000 00</u>
Profit and loss balance,	6,444 24
	<u>\$56,444 24</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,633 31	
Income from sale of gas,		\$7,253 84
other sources,		49 20
Balance to profit and loss,	2,669 73	
	<u>\$7,303 04</u>	<u>\$7,303 04</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$5,911 04
Balance of manufacturing account,		2,669 73
Interest received,		61 00
Rents,		77 50
Jobbing account,		12 63
Dividends declared,	\$2,000 00	
Construction charged off,	235 61	
Other items,	52 05	
Balance June 30, 1897,	6,444 24	
	<u>\$8,731 90</u>	<u>\$8,731 90</u>

LEXINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$1,514 95
Machinery and manufacturing appliances (gas),	21,601 20
Street mains (gas),	8,167 89
Meters (gas),	944 53
Due for gas,	504 90
Gas coal on hand,	6 25
Tar on hand,	5 75
Enrichers on hand,	7 00
Other gas materials on hand,	100 35
Gas fixtures on hand,	56 18

Real estate (electric),	\$5,225 02
Steam plant (electric),	13,489 84
Electric plant,	12,369 36
Electric lines,	12,188 11
Meters (electric),	1,830 17
Transformers,	2,823 60
Arc lamps,	594 20
Due for electric light and power,	1,358 28
Fuel on hand (electric),	4 00
Carbons on hand,	4 50
Oil and waste on hand,	35 00
Incandescent lamps on hand,	1,192 26
Other electric materials on hand,	1,718 69
Horses, wagons, etc,	150 00
Sundry accounts due the company,	8,362 09
Total assets, as per books of the company,	\$94,254 12

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	10,089 66
Unpaid bills,	5,205 66
Unpaid dividends,	750 00
Depreciation fund,	2,600 00
Total liabilities, as per books of the company,	\$78,645 32
Profit and loss balance,	15,608 80

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses { gas,	\$2,096 91	
{ electric,	6,293 13	
Income from sale of gas,		\$2,502 03
other sources (gas),		23 60
sale of electric light and power,		10,316 53
Balance to profit and loss, { gas,	428 72	
{ electric,	4,023 40	
	\$12,842 16	\$12,842 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$15,695 96
Balance of gas manufacturing account,		428 72
Balance of electric manufacturing account,		4,023 40
Rents,		20 00
Other items of income,		24 62
Interest paid,	\$2,583 90	
Depreciation fund,	2,000 00	
Balance June 30, 1897,	15,608 80	
	\$20,192 70	\$20,192 70

THE LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$27,753 01
Steam plant,	112,674 18
Electric plant,	137,951 06
Electric lines,	275,093 42

Meters,	\$561 54
Transformers,	141 60
Arc lamps,	2,011 50
Inside wiring,	11,554 23
Due for light and power,	11,985 10
Fuel on hand,	5,130 00
Carbons on hand,	1,017 68
Oil and waste on hand,	16 25
Globes on hand,	4 91
Other materials on hand,	6,361 55
Insurance,	468 34
Horses, wagons, etc.,	1,093 60
Sundry accounts due the company,	401 80
Office furniture,	200 00
Cash on hand,	883 80
Investments,	8,408 34
Total assets, as per books of the company,	\$603,711 85

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	183,000 00
Notes payable,	25,000 00
Unpaid bills,	16,636 39
Interest due but not paid,	205 84
Total liabilities, as per books of the company,	\$524,842 23
Profit and loss balance,	78,869 62
	\$603,711 85

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$73,217 02	
Income from sale of light and power,		\$131,083 98
Balance to profit and loss,	57,866 96	
	\$131,083 98	\$131,083 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$51,667 87
Balance of manufacturing account,		57,866 96
Interest received,		146 01
Jobbing account,		312 00
Interest paid,	\$10,123 22	
Dividends declared,	21,000 00	
Balance June 30, 1897,	78,869 62	
	\$109,992 84	\$109,992 84

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$425,000 00
Machinery, manufacturing appliances, street mains and meters,	156,527 68
Due for gas,	2,557 44
Gas coal on hand,	12,059 20
Coke on hand,	156 50
Tar on hand,	2,700 00

Enrichers on hand,	\$5,061 50
Purifying materials on hand,	90 00
Stoves on hand,	2,000 00
Cash on hand,	71,833 07
Investments,	75,000 00
Total assets, as per books of the company,	<u>\$752,985 39</u>

LIABILITIES.

Capital stock,	\$500,000 00
Total liabilities, as per books of the company,	<u>\$500,000 00</u>
Profit and loss balance,	252,985 39
	<u>\$752,985 39</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$224,742 63	
Income from sale of gas,		\$287,178 31
residuals,		48,494 86
Balance to profit and loss,	110,930 54	
	<u>\$335,673 17</u>	<u>\$335,673 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$202,526 30
Balance of manufacturing account,		110,930 54
Interest received,		248 33
Rents,		5,644 78
Interest paid,	\$481 63	
Dividends declared,	60,000 00	
Depreciation,	5,882 93	
Balance June 30, 1897,	252,985 39	
	<u>\$319,349 95</u>	<u>\$319,349 95</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$238,190 97
Machinery, manufacturing appliances and street mains (gas),	161,717 52
Due for gas,	19,403 05
Gas coal on hand,	1,478 92
Coke on hand,	720 00
Tar on hand,	1,000 00
Enrichers on hand,	292 00
Purifying materials on hand,	88 00
Stoves on hand,	1,741 97
Real estate (electric),	101,857 57
Steam plant (electric),	58,743 98
Electric plant,	42,126 35
Electric lines,	74,755 74
Meters (electric),	5,628 00
Transformers,	8,770 00
Arc lamps,	6,000 00
Due for electric light and power,	12,352 29
Fuel on hand (electric),	1,833 66
Carbons on hand,	574 00
Oil and waste on hand,	25 00

Incandescent lamps on hand,	\$270 42
Globes on hand,	57 00
Sundry accounts due the company,	793 70
Cash on hand,	<u>2,693 09</u>

Total assets, as per books of the company, \$741,113 23

LIABILITIES.

Capital stock,	\$400,000 00
Notes payable,	69,300 00
Unpaid bills,	34,139 71
Deposits,	1,446 37
Depreciation fund,	<u>12,252 05</u>

Total liabilities, as per books of the company, \$517,138 13

Profit and loss balance, 223,975 10

\$741,113 23

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$129,187 81	
{ electric,	79,129 17	
Income from sale of gas,		\$141,314 40
residuals,		19,127 85
sale of electric light and power,		129,194 82
Balance to profit and loss, { gas,	31,254 44	
{ electric,	50,065 65	
	<u>\$289,637 07</u>	<u>\$289,637 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$186,690 92
Balance of gas manufacturing account,		31,254 44
Balance of electric manufacturing account,		50,065 65
Interest paid,	\$4,035 91	
Dividends declared,	40,000 00	
Balance June 30, 1897,	<u>223,975 10</u>	
	<u>\$268,011 01</u>	<u>\$268,011 01</u>

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$28,962 37
Steam plant,	55,945 71
Electric plant,	66,074 11
Electric lines,	197,014 71
Meters,	13,707 60
Transformers,	16,045 31
Arc lamps,	6,896 72
Due for light and power,	10,364 95
Fuel on hand,	1,257 85
Carbons on hand,	189 70
Incandescent lamps on hand,	949 14
Globes on hand,	23 88
Other materials on hand,	2,851 66
Horses, wagons, etc.,	<u>1,333 01</u>

Sundry accounts due the company,	\$4,074 98
Office furniture,	640 50
Cash on hand,	2,503 61
Investments,	15,000 00

Total assets, as per books of the company, \$423,835 81

LIABILITIES.

Capital stock,	\$155,200 00
Bonds issued,	100,000 00
Notes payable,	151,300 00
Unpaid bills,	5,778 49
Interest accrued,	1,500 00

Total liabilities, as per books of the company, \$413,778 49

Profit and loss balance, 10,057 32

\$423,835 81

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$69,567 58	
Income from sale of light and power,		\$110,546 20
other sources,		209 00
Balance to profit and loss,	41,187 62	
	\$110,755 20	\$110,755 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$9,156 72
Balance of manufacturing account,		41,187 62
Lamp sales,		107 68
Interest paid,	\$15,082 70	
Dividends declared,	9,312 00	
Depreciation,	16,000 00	
Balance June 30, 1897,	10,057 32	
	\$50,452 02	\$50,452 02

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$55,795 62
Machinery and manufacturing appliances,	75,671 97
Street mains,	165,711 00
Meters,	11,990 70
Due for gas,	15,227 36
Gas coal on hand,	482 94
Coke on hand,	187 50
Tar on hand,	125 00
Purifying materials on hand,	991 80
Other gas materials on hand,	4,318 13
Stoves on hand,	150 00
Horses, wagons, etc.,	1,000 00
Sundry accounts due the company,	6,217 84
Cash on hand,	37 04
Works Improvement,	45,151 28

Total assets, as per books of the company, \$383,058 18

LIABILITIES.	
Capital stock,	\$235,000 00
Notes payable,	115,000 00
Unpaid bills,	1,411 19
Deposits,	2,250 00
Unpaid dividends,	1,207 50
Premium account,	15,073 75
Total liabilities, as per books of the company,	\$369,942 44
Profit and loss balance,	13,115 74
	<u>\$383,058 18</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$71,254 91
Income from sale of gas,	\$87,828 95
residuals,	9,724 08
Balance to profit and loss,	26,298 12
	<u>\$97,553 03</u>
	\$97,553 03

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1896,	\$10,726 06
Balance of manufacturing account,	26,298 12
Other items of income,	88 64
Interest paid,	\$6,011 74
Dividends declared,	14,100 00
Jobbing,	2,780 04
Other items,	1,105 30
Balance June 30, 1897,	13,115 74
	<u>\$37,112 82</u>
	\$37,112 82

MANUFACTURERS' GAS LIGHT COMPANY OF FALL RIVER.

ASSETS.	
(Jan. 25, 1897.)	
Real estate,	\$3,000 00
Machinery, manufacturing appliances, street mains and meters,	46,804 99
Due for gas,	23 77
Coke on hand,	300 00
Cash on hand,	3,986 75
Total assets, as per books of the company,	<u>\$54,115 51</u>

LIABILITIES.	
Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	\$50,000 00
Profit and loss balance,	4,115 51
	<u>\$54,115 51</u>

MANUFACTURING ACCOUNT.	
(To Jan. 25, 1897.)	
	Dr. Cr.
Operating expenses,	\$6,555 37
Income from sale of gas,	\$6,198 68
residuals,	881 12
Balance to profit and loss,	524 43
	<u>\$7,079 80</u>
	\$7,079 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$3,591 08
Balance of manufacturing account,		524 43
Balance June 30, 1897,	\$4,115 51	
	<hr/>	<hr/>
	\$4,115 51	\$4,115 51

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$4,309 19
Machinery and manufacturing appliances,	13,806 39
Street mains,	21,000 00
Meters,	1,788 03
Due for gas,	926 95
Gas coal on hand,	1,406 25
Coke on hand,	75 00
Tar on hand,	198 00
Stoves on hand,	48 45
Gas fixtures on hand,	218 32
Office furniture,	50 00
Cash on hand,	70 77
Investments,	450 00
	<hr/>
Total assets, as per books of the company,	\$44,347 35
Profit and loss balance,	4,357 96
	<hr/>
	\$48,705 31

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	6,500 00
Notes payable,	1,500 00
Unpaid bills,	705 31
	<hr/>
Total liabilities, as per books of the company,	\$48,705 31

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,952 73	
Income from sale of gas,		\$5,086 98
residuals,		120 84
other sources,		14 00
Balance to profit and loss,	269 09	
	<hr/>	<hr/>
	\$5,221 82	\$5,221 82

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$4,215 05	
Balance of manufacturing account,		\$269 09
Interest paid,	412 00	
Balance June 30, 1897,		4,357 96
	<hr/>	<hr/>
	\$4,627 05	\$4,627 05

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$24,019 91
Steam plant,	23,156 37
Electric plant,	33,257 14
Electric lines,	24,220 64
Meters,	2,000 00
Transformers,	3,500 00
Arc lamps,	6,200 00
Due for light and power,	1,590 24
Fuel on hand,	1,120 59
Carbons on hand,	337 67
Oil and waste on hand,	21 45
Incandescent lamps on hand,	104 61
Globes on hand,	21 66
Other materials on hand,	1,248 86
Sundry accounts due the company,	961 64
Cash on hand,	318 15
Total assets, as per books of the company,	\$122,078 93

LIABILITIES.	
Capital stock,	\$30,000 00
Bonds issued,	41,100 00
Notes payable,	35,900 00
Unpaid bills,	2,506 11
Total liabilities, as per books of the company,	\$109,506 11
Profit and loss balance,	12,572 82
	\$122,078 93

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,	\$15,536 80		
Income from sale of light and power,			\$20,250 25
Balance to profit and loss,	4,713 45		
	\$20,250 25		\$20,250 25

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1896,			\$11,694 78
Balance of manufacturing account,			4,713 45
Jobbing account,			202 03
Other items of income,			8 67
Interest paid,	\$4,030 98		
Other items,	10 13		
Balance June 30, 1897,	12,572 82		
	\$16,613 93		\$16,613 93

MARLBOROUGH GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$26,514 08
Machinery and manufacturing appliances,	43,507 05
Street mains,	16,592 59
Meters,	2,024 02
Due for gas,	2,409 66

Gas coal on hand,	\$160 55
Coke on hand,	220 00
Tar on hand,	558 00
Purifying materials on hand,	230 77
Other gas materials on hand,	55 07
Gas fixtures on hand,	694 35
Sundry accounts due the company,	2,351 25
Cash on hand,	1,353 75

Total assets, as per books of the company, \$96,671 14

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	31,469 52
Unpaid bills,	799 78

Total liabilities, as per books of the company, \$82,269 30

Profit and loss balance, 14,401 84

\$96,671 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,135 44	
Income from sale of gas,		\$14,233 14
residuals,		1,661 54
other sources,		35 25
Balance to profit and loss,	5,794 49	
	\$15,929 93	\$15,929 93

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$11,334 08
Balance of manufacturing account,		5,794 49
Sale of lamps and fixtures,		179 97
Other items of income,		50 91
Interest paid,	\$1,823 07	
Depreciation,	1,134 54	
Balance June 30, 1897,	14,401 84	
	\$17,359 45	\$17,359 45

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,063 24
Steam plant,	14,617 08
Electric plant,	14,217 56
Electric lines,	29,607 86
Meters,	1,600 00
Transformers,	1,500 00
Arc lamps,	3,500 00
Due for light and power,	1,275 43
Fuel on hand,	10 00
Carbons on hand,	27 20
Oil and waste on hand,	33 50
Incandescent lamps on hand,	31 90
Globes on hand,	4 00
Other materials on hand,	128 00
Motors on hand,	900 00

Horses, wagons, etc.,	\$24 00
Sundry accounts due the company,	156 27
Office furniture,	11 50
Cash on hand,	154 79
Insurance,	343 60

Total assets, as per books of the company, \$73,205 93

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	24,500 00
Unpaid bills,	3,628 85

Total liabilities, as per books of the company, \$68,128 85

Profit and loss balance, 5,077 08

\$73,205 93

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,135 38	
Income from sale of light and power,		\$12,857 67
other sources,		82 50
Balance to profit and loss,	1,804 79	
	\$12,940 17	\$12,940 17

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$6,859 79
Balance of manufacturing account,		1,804 79
Rents,		82 50
Old debt,	\$2,200 00	
Interest paid,	1,470 00	
Balance June 30, 1897,	5,077 08	
	\$8,747 08	\$8,747 08

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	64,366 61
Street mains,	32,047 24
Meters,	2,743 35
Due for gas,	2,353 26
Gas coal on hand,	2,167 20
Coke on hand,	332 45
Tar on hand,	412 50
Purifying materials on hand,	13 50
Other gas materials on hand,	349 25
Stoves on hand,	327 60
Gas fixtures on hand,	105 00
Sundry accounts due the company,	450 25
Office furniture,	50 00
Cash on hand,	4,158 17

Total assets, as per books of the company, \$113,326 38

LIABILITIES.

Capital stock,	\$72,300 00
Unpaid bills,	416 31
Unpaid dividends,	3,615 00
Depreciation fund,	35,800 00
Total liabilities, as per books of the company,	\$112,131 31
Profit and loss balance,	1,195 07
	<u>\$113,326 38</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,547 69	
Income from sale of gas,		\$18,680 30
residuals,		1,646 98
other sources,		44 66
Balance to profit and loss,	5,824 25	
	<u>\$20,371 94</u>	<u>\$20,371 94</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$2,701 66
Balance of manufacturing account,		5,824 25
Jobbing account,		113 11
Dividends declared,	\$7,230 00	
Depreciation,	84 00	
Other items,	129 95	
Balance June 30, 1897,	1,195 07	
	<u>\$8,639 02</u>	<u>\$8,639 02</u>

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,596 28
Steam plant,	6,311 57
Electric plant,	5,128 15
Electric lines,	14,692 35
Meters,	923 62
Transformers,	875 30
Arc lamps,	2,395 25
Due for light and power,	1,252 20
Fuel on hand,	78 00
Carbons on hand,	10 50
Oil and waste on hand,	9 65
Incandescent lamps on hand,	22 45
Globes on hand,	6 22
Other materials on hand,	203 33
Office furniture,	65 00
Cash on hand,	330 81
Tools,	107 90
Insurance,	104 35

Total assets, as per books of the company, \$37,112 93

LIABILITIES.

Capital stock,	\$17,000 00
Bonds issued,	16,000 00
Notes payable,	400 00
Unpaid bills,	1,068 00
Interest due but not paid,	240 00

Total liabilities, as per books of the company,	\$34,708 00
Profit and loss balance,	2,404 93

\$37,112 93

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,060 99	
Income from sale of light and power,		\$5,369 33
other sources,		53 00
Balance to profit and loss,	1,361 34	
	\$5,422 33	\$5,422 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$2,169 38
Balance of manufacturing account,		1,361 34
Interest received,		1 41
Interest paid,	\$983 85	
Other items,	143 35	
Balance June 30, 1897, :	2,404 93	
	\$3,532 13	\$3,532 13

MILTON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$15,849 10
Steam plant,	18,377 11
Electric plant,	15,058 55
Electric lines,	28,305 10
Meters,	2,900 00
Transformers,	4,500 00
Due for light and power,	1,231 61
Cash on hand,	145 42
Investments,	20,000 00

Total assets, as per books of the company,	\$106,366 89
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LIABILITIES.

Capital stock,	\$30,500 00
Bonds issued,	30,000 00
Notes payable,	39,542 84
Unpaid bills,	3,318 39

Total liabilities, as per books of the company,	\$103,361 23
Profit and loss balance,	3,005 66

\$106,366 89

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,049 20	
Income from sale of light and power,		\$15,849 68
Balance to profit and loss,	3,800 48	
	<u>\$15,849 68</u>	<u>\$15,849 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$3,437 76
Balance of manufacturing account,		3,800 48
Interest paid,	\$2,269 16	
Depreciation,	849 53	
Other items,	1,113 89	
Balance June 30, 1897,	3,005 66	
	<u>\$7,238 24</u>	<u>\$7,238 24</u>

MORRISON, A. S. & BROTHERS OF BRAINTREE.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,160 12	
Income from sale of electric light and power,		\$1,977 71
Balance to profit and loss,		182 41
	<u>\$2,160 12</u>	<u>\$2,160 12</u>

NANTUCKET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$200 00
Steam plant,	4,820 00
Electric plant,	8,006 00
Electric lines,	6,769 51
Transformers,	4,000 00
Arc lamps,	2,350 00
Due for light and power,	731 96
Fuel on hand,	1,197 37
Carbons on hand,	34 88
Oil and waste on hand,	12 80
Incandescent lamps on hand,	18 00
Globes on hand,	20 83
Office furniture,	75 00
Cash on hand,	731 64
Total assets, as per books of the company,	<u>\$28,967 98</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	2,529 06
Unpaid bills,	330 34
Total liabilities, as per books of the company,	<u>\$27,859 39</u>
Profit and loss balance,	1,108 59
	<u>\$28,967 98</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,877 52	
Income from sale of light and power,		\$6,729 39
Balance to profit and loss,	851 87	
	<u>\$6,729 39</u>	<u>\$6,729 39</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$1,770 47
Balance of manufacturing account,		851 87
Interest paid,	\$13 75	
Dividends declared,	1,500 00	
Balance June 30, 1897,	1,108 59	
	<u>\$2,622 34</u>	<u>\$2,622 34</u>

NANTUCKET GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	20,000 00
Street mains,	9,540 53
Meters,	4,000 00
Due for gas,	263 15
Gas coal on hand,	429 30
Coke on hand,	4 70
Tar on hand,	4 50
Cash on hand,	193 17
Investments,	368 00
Total assets, as per books of the company,	<u>\$37,803 35</u>

LIABILITIES.

Capital stock,	\$36,000 00
Notes payable,	500 00
Total liabilities, as per books of the company,	<u>\$36,500 00</u>
Profit and loss balance,	1,303 35
	<u>\$37,803 35</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,680 06	
Income from sale of gas,		\$3,907 80
residuals,		156 30
other sources,		46 20
Balance to profit and loss,	430 24	
	<u>\$4,110 30</u>	<u>\$4,110 30</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$923 11
Balance of manufacturing account,		430 24
Interest paid,	\$50 00	
Balance June 30, 1897,	1,303 35	
	<u>\$1,353 35</u>	<u>\$1,353 35</u>

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,670 38
Machinery and manufacturing appliances,	6,330 00
Street mains,	16,121 85
Meters,	2,822 61
Due for gas,	2,291 79
Gas coal on hand,	111 80
Coke on hand,	80 00
Tar on hand,	44 50
Enrichers on hand,	21 25
Other gas materials on hand,	2,134 67
Gas fixtures on hand,	580 30
Sundry accounts due the company,	2,247 34
Office furniture,	195 64
Cash on hand,	654 61
Insurance,	50 00

Total assets, as per books of the company, \$50,356 74

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	14,000 00
Unpaid bills,	1,900 03
Unpaid dividends,	12 00

Total liabilities, as per books of the company, \$35,912 03

Profit and loss balance, 14,444 71

\$50,356 74

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,105 16	
Income from sale of gas,		\$7,185 37
residuals,		462 99
other sources,		34 00
Balance to profit and loss,	1,577 20	
	\$7,682 36	\$7,682 36

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$14,441 09
Balance of manufacturing account,		1,577 20
Jobbing account,		227 45
Other items of income,		51 37
Interest paid,	\$552 40	
Dividends declared,	1,200 00	
Depreciation,	100 00	
Balance June 30, 1897,	14,444 71	
	\$16,297 11	\$16,297 11

NATICK GAS AND ELECTRIC COMPANY.

Assets.	
Real estate,	\$70,296 18
Steam plant,	14,728 00
Electric plant,	14,505 86
Electric lines,	27,601 84
Meters,	2,171 30
Transformers,	4,720 88
Arc lamps,	750 00
Due for electric light and power,	4,540 63
Fuel on hand,	3,319 78
Carbons on hand,	25 84
Oil and waste on hand,	6 00
Incandescent lamps on hand,	35 17
Globes on hand,	4 25
Horses, wagons, etc.,	242 50
Sundry accounts due the company,	1,430 11
Cash on hand,	195 94
Total assets, as per books of the company,	\$144,472 28

LIABILITIES.	
Capital stock,	\$62,000 00
Bonds issued,	62,000 00
Notes payable,	7,298 98
Unpaid bills,	10,245 36
Total liabilities, as per books of the company,	\$141,544 34
Profit and loss balance,	2,927 94
	\$144,472 28

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$19,487 92
Income from sale of light and power,	\$29,407 66
Balance to profit and loss,	9,919 74
	\$29,407 66

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1896,	\$1,279 16
Balance of manufacturing account,	9,919 74
Other items of income,	725 00
Interest paid,	\$4,043 96
Dividends declared,	3,452 00
Other items,	1,500 00
Balance June 30, 1897,	2,927 94
	\$11,923 90

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

Assets.	
Real estate, machinery and manufacturing appliances (gas),	\$235,111 66
Street mains (gas),	155,143 98
Public gas lamps,	1,800 00
Meters (gas),	18,968 33
Due for gas,	5,999 13
Gas coal on hand,	2,315 38

Coke on hand,	\$400 00
Tar on hand,	114 75
Enrichers on hand,	168 24
Purifying materials on hand,	270 00
Other gas materials on hand,	9,666 16
Stoves on hand,	1,966 64
Gas and electric fixtures on hand,	3,500 00
Real estate (electric),	60,056 85
Steam plant (electric),	105,643 43
Electric plant,	113,576 00
Electric lines,	125,435 68
Meters (electric),	7,897 70
Patent rights,	10,000 00
Due for electric light and power,	7,837 43
Fuel on hand (electric),	2,193 28
Carbons on hand,	1,130 65
Oil and waste on hand,	124 61
Incandescent lamps on hand,	1,023 11
Globes on hand,	462 40
Other electric materials on hand,	16,380 87
Motors on hand,	7,024 11
Office supplies,	224 08
Horses, wagons, etc.,	780 12
Sundry accounts due the company,	16,650 48
Office furniture,	1,031 39
Cash on hand,	2,696 17
Notes receivable,	273 85

Total assets, as per books of the company, \$915,866 48

LIABILITIES.

Capital stock,	\$550,000 00
Notes payable,	174,700 00
Unpaid bills,	6,601 39
Deposits,	2,451 81
Unpaid dividends,	151 00
Reserved fund,	2,018 90
Depreciation fund,	30,643 24

Total liabilities, as per books of the company, \$766,566 34

Profit and loss balance, 149,300 14

\$915,866 48

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$53,018 07	
{ electric,	52,729 91	
Income from sale of gas,		\$77,543 60
residuals,		8,866 23
other sources (gas),		297 50
sale of electric light and power,		93,009 42
other sources (electric),		2,273 73
Balance to profit and loss, { gas,	33,689 26	
{ electric,	42,553 24	
	\$181,990 48	\$181,990 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$117,544 84
Balance of gas manufacturing account,		33,689 26
Balance of electric manufacturing account,		42,553 24
Rents,		1,188 32
Jobbing, fixture and lamp sales,		2,522 69
Other items of income,		647 79
Interest paid,	\$9,543 70	
Dividends declared,	33,000 00	
Depreciation fund,	6,137 82	
Other items,	164 48	
Balance June 30, 1897,	149,300 14	
	<hr/>	<hr/>
	\$198,146 14	\$198,146 14

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,132 43
Machinery and manufacturing appliances (gas),	75,000 00
Street mains (gas),	2,000 00
Meters (gas),	1,148 85
Due for gas,	2,732 58
Gas coal on hand,	3,933 00
Coke on hand,	28 00
Tar on hand,	135 00
Enrichers and other gas materials on hand,	338 00
Gas fixtures on hand,	29 65
Real estate (electric), steam plant (electric) and electric plant,	60,000 00
Electric lines,	3,016 45
Arc lamps,	3,059 67
Due for electric light and power,	1,075 78
Fuel on hand (electric),	900 00
Carbons on hand,	195 50
Oil and waste on hand,	27 25
Globes on hand,	81 60
Other electric materials on hand,	115 00
Horses, wagons, etc.,	150 00
Sundry accounts due the company,	2,058 65
Cash on hand,	279 73
	<hr/>
Total assets, as per books of the company,	\$157,437 14

LIABILITIES.

Capital stock,	\$140,000 00
Unpaid bills,	370 71
Unpaid dividends,	198 00
	<hr/>
Total liabilities, as per books of the company,	\$140,568 71
Profit and loss balance,	16,868 43
	<hr/>
	\$157,437 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$12,186 96	
{ electric,	9,733 58	
Income from sale of gas,		\$17,567 88
residuals,		1,960 43
sale of electric light and power,		14,968 85
Balance to profit and loss, { gas,	7,841 35	
{ electric,	5,235 27	
	<u>\$34,497 16</u>	<u>\$34,497 16</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$16,935 82
Balance of gas manufacturing account,		7,341 35
Balance of electric manufacturing account,		5,235 27
Interest paid,	\$79 45	
Dividends declared,	7,000 00	
Depreciation,	5,561 26	
Other items,	3 30	
Balance, June 30, 1897,	16,838 43	
	<u>\$29,512 44</u>	<u>\$29,512 44</u>

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$58,762 22
Machinery and manufacturing appliances (gas),	89,876 43
Street mains (gas),	150,329 47
Meters (gas),	14,784 60
Due for gas,	28,162 75
Gas coal on hand,	1,247 77
Tar on hand,	2,000 00
Enrichers on hand,	140 10
Other gas materials on hand,	1,085 00
Stoves on hand,	925 11
Gas fixtures on hand,	77 00
Real estate (electric),	24,852 47
Steam plant (electric),	44,137 91
Electric plant,	27,067 90
Electric lines,	65,577 42
Meters (electric),	5,043 07
Transformers,	12,782 70
Arc lamps,	7,435 00
Due for electric light and power,	10,005 80
Fuel on hand (electric),	57 25
Carbons on hand,	260 86
Oil and waste on hand,	44 35
Incandescent lamps on hand,	264 26
Globes on hand,	12 80
Other electric materials on hand,	1,580 05
Horses, wagons, etc.,	1,509 10
Sundry accounts due the company,	4,760 15
Notes receivable,	809 55
Investments,	15,132 77
Total assets, as per books of the company,	<u>\$568,713 86</u>

LIABILITIES.

Capital stock,	\$250,000 00
Bonds issued,	92,000 00
Notes payable,	47,928 47
Unpaid bills,	13,672 18
Deposits,	327 00
Unpaid dividends,	1,624 00
Interest due but not paid,	2,047 50
Reserved fund,	27,735 00
Contingent fund,	25,000 00

Total liabilities, as per books of the company,	\$460,334 15
Profit and loss balance,	108,379 71

\$568,713 86

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$111,519 43	
{ electric,	49,517 32	
Income from sale of gas,		\$122,048 00
residuals,		22,417 65
other sources (gas),		3,533 28
sale of electric light and power,		56,851 55
other sources (electric),		5,085 03
Balance to profit and loss, { gas,	36,479 50	
{ electric,	12,419 26	
	<u>\$209,935 51</u>	<u>\$209,935 51</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$87,041 74
Balance of gas manufacturing account,		36,479 50
Balance of electric manufacturing account,		12,419 26
Interest received,		988 66
Rents,		1,962 38
Interest paid,	\$6,752 20	
Dividends declared,	20,000 00	
Depreciation,	84 44	
Other items,	4,675 19	
Balance June 30, 1897,	108,379 71	
	<u>\$138,891 54</u>	<u>\$138,891 54</u>

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,500 00
Machinery and manufacturing appliances (gas),	27,000 00
Street mains (gas),	18,000 00
Meters (gas),	5,786 00
Due for gas,	4,773 87
Gas coal on hand,	772 00
Tar on hand,	1,139 50
Enrichers on hand,	219 00
Other gas materials on hand,	1,479 55
Stoves and gas fixtures on hand,	1,193 87
Real estate (electric),	8,000 00
Steam plant (electric),	25,000 00
Electric plant,	18,000 00

Electric lines,	\$16,000 00
Meters (electric),	3,922 22
Transformers,	7,040 92
Arc lamps,	4,843 50
Fuel on hand (electric),	2,811 51
Incandescent lamps on hand,	2,000 00
Globes on hand,	150 00
Horses, wagons, etc.,	743 00
Sundry accounts due the company,	1,086 78
Office furniture,	686 00
Cash on hand,	3,016 73
Investments,	4,123 00
Total assets, as per books of the company,	\$173,287 45

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	50,000 00
Deposits,	243 50
Total liabilities, as per books of the company,	\$100,243 50
Profit and loss balance,	73,043 95
	\$173,287 45

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$28,520 54	
{ electric,	34,003 72	
Income from sale of gas,		\$36,914 61
residuals,		5,308 80
other sources (gas),		497 39
sale of electric light and power,		38,991 07
Balance to profit and loss, { gas,	14,200 26	
{ electric,	4,987 35	
	\$81,711 87	\$81,711 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$60,404 95
Balance of gas manufacturing account,		14,200 26
Balance of electric manufacturing account,		4,987 35
Other items of income,		247 38
Interest paid,	\$2,795 99	
Dividends declared,	4,000 00	
Balance June 30, 1897,	73,043 95	
	\$79,839 94	\$79,839 94

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$42,086 91
Steam plant,	27,065 28
Electric plant,	35,005 69
Electric lines,	28,302 39
Meters,	2,944 79
Transformers,	3,434 00
Arc lamps,	8,280 00
Due for light and power,	3,090 68
Fuel on hand,	100 00

Carbons on hand,	\$10 00
Oil and waste on hand,	10 00
Incandescent lamps on hand,	35 00
Horses, wagons, etc.,	403 90
Sundry accounts due the company,	482 07
Office furniture,	87 40
Cash on hand,	225 64
Insurance,	185 00
Total assets, as per books of the company,	<u>\$151,748 75</u>

LIABILITIES.

Capital stock,	\$58,700 00
Bonds issued,	58,500 00
Notes payable,	14,200 00
Unpaid bills,	99 36
Depreciation fund,	5,000 00
Total liabilities, as per books of the company,	<u>\$136,499 36</u>
Profit and loss balance,	15,249 39
	<u>\$151,748 75</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$16,871 03	
Income from sale of light and power,		\$26,735 23
Balance to profit and loss,	9,864 20	
	<u>\$26,735 23</u>	<u>\$26,735 23</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1896,		\$10,179 85
Balance of manufacturing account,		9,864 20
Rents,		866 69
Interest paid,	\$4,490 49	
Depreciation fund,	1,000 00	
Other items,	170 86	
Balance June 30, 1897,	15,249 39	
	<u>\$20,910 74</u>	<u>\$20,910 74</u>

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$41,118 54
Machinery and manufacturing appliances,	3,000 00
Street mains,	20,000 00
Due for gas,	2,899 98
Gas coal on hand,	496 07
Coke on hand,	259 98
Tar on hand,	519 00
Enrichers on hand,	639 90
Purifying materials on hand,	192 62
Other gas materials on hand,	1,597 40
Stoves on hand,	263 60
Sundry accounts due the company,	2,243 35
Cash on hand,	4,586 50
Investments,	6,000 00
Total assets, as per books of the company,	<u>\$83,816 94</u>

LIABILITIES.

Capital stock,	\$50,000 00
Reserved fund,	1,000 00

Total liabilities, as per books of the company,	\$51,000 00
Profit and loss balance,	32,816 94

\$83,816 94

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$21,870 35	
Income from sale of gas,		\$28,958 48
residuals,		3,155 66
other sources,		23 01
Balance to profit and loss,	10,266 80	
	<hr/> \$32,137 15	<hr/> \$32,137 15

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$29,763 51
Balance of manufacturing account,		10,266 80
Interest received,		264 25
Rents,		258 00
Jobbing account,		184 38
Other items of income,		4 80
Dividends declared,	\$6,000 00	
Construction charged off,	1,924 80	
Balance June 30, 1897,	32,816 94	
	<hr/> \$40,741 74	<hr/> \$40,741 74

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$27,600 00
Machinery and manufacturing appliances,	2,500 30
Street mains,	14,700 00
Meters,	1,500 00
Due for gas,	1,180 23
Gas coal on hand,	1,863 73
Coke on hand,	390 98
Tar on hand,	120 88
Enrichers on hand,	210 00
Purifying materials on hand,	68 75
Stoves on hand,	776 42
Gas fixtures on hand,	269 18
Sundry accounts due the company,	485 16
Office furniture,	323 82
Cash on hand,	6,290 38

Total assets, as per books of the company,	\$58,279 83
Profit and loss balance,	30,051 97

\$88,331 80

LIABILITIES.

Capital stock,	\$68,100 00
Unpaid dividends,	2,043 00
Interest due but not paid,	268 80
Amounts due from the company, not included above,	17,920 00

Total liabilities, as per books of the company,	\$88,331 80
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,688 10	
Income from sale of gas,		\$19,769 07
residuals,		2,109 98
other sources,		244 00
Balance to profit and loss,	7,454 95	
	<u>\$22,123 05</u>	<u>\$22,123 05</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$6,629 97
Balance of manufacturing account,		7,454 95
Rents,		54 68
Other items of income,		340 50
Interest paid,	\$1,254 47	
Dividends declared,	4,086 00	
Depreciation,	39,191 60	
Balance June 30, 1897,		30,051 97
	<u>\$44,532 07</u>	<u>\$44,532 07</u>

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances and street mains,	28,769 34
Meters,	1,307 83
Due for gas,	1,563 67
Gas coal on hand,	137 55
Purifying materials on hand,	12 00
Other gas materials on hand,	56 60
Stoves on hand,	15 00
Cash on hand,	8 97
Street lighting plant,	1,832 83
Total assets, as per books of the company,	<u>\$36,703 69</u>

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	18,900 00
Total liabilities, as per books of the company,	<u>\$30,900 00</u>
Profit and loss balance,	5,803 69
	<u>\$36,703 69</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,888 29	
Income from sale of gas,		\$8,569 40
other sources,		637 46
Balance to profit and loss,	2,318 57	
	<u>\$9,206 86</u>	<u>\$9,206 86</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$4,408 98
Balance of manufacturing account,		2,318 57
Interest paid,	\$923 86	
Balance June 30, 1897,	5,803 69	
	<u>\$6,727 55</u>	<u>\$6,727 55</u>

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$55,370 65
Steam plant,	8,672 22
Electric plant,	7,065 57
Electric lines,	20,302 70
Meters,	681 72
Transformers,	8,100 96
Arc lamps,	3,408 52
Due for light and power,	1,577 45
Fuel on hand,	12 10
Carbons on hand,	28 00
Oil and waste on hand,	79 80
Incandescent lamps on hand,	128 52
Globes on hand,	2 25
Other materials on hand,	665 58
Tools,	225 58
Horses, wagons, etc.,	140 00
Sundry accounts due the company,	811 56
Office furniture,	161 37
Cash on hand,	34 78
Insurance and interest advanced,	162 43

Total assets, as per books of the company,	\$107,631 76
Profit and loss balance,	8,135 10
	<u>\$115,766 86</u>

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	45,000 00
Notes payable,	18,825 00
Unpaid bills,	1,185 52
Interest due but not paid,	4,198 76
Amounts due from the company, not included above,	1,557 58

Total liabilities, as per books of the company,	\$115,766 86
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,655 04	
Income from sale of light and power,		\$11,471 21
other sources,		71 00
Balance to profit and loss,	5,887 17	
	<u>\$11,542 21</u>	<u>\$11,542 21</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$9,703 38	
Balance of manufacturing account,		\$5,887 17
Rents,		124 81
Wiring account,		36 73
Interest paid,	4,480 43	
Balance June 30, 1897,		8,135 10
	<u>\$14,183 81</u>	<u>\$14,183 81</u>

GAS WORKS OF THE OTIS COMPANY OF WARE.

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,		\$7,461 04	
Income from sale of gas,			\$6,983 30
residuals,			659 80
Balance to profit and loss,		182 06	
		<hr/>	<hr/>
		\$7,643 10	\$7,643 10

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

ASSETS.		
Real estate,		\$11,000 00
Machinery and manufacturing appliances,		21,000 00
Street mains,		39,556 89
Meters,		2,000 00
Due for gas,		647 00
Other gas materials on hand,		48 32
Stoves on hand,		92 50
Gas fixtures on hand,		139 77
Horses, wagons, etc.,		200 00
Office furniture,		250 00
Cash on hand,		1,474 38
		<hr/>
Total assets, as per books of the company,		\$76,408 86
LIABILITIES.		
Capital stock,		\$10,000 00
Bonds issued,		45,000 00
Notes payable,		4,000 00
Unpaid bills,		710 40
		<hr/>
Total liabilities, as per books of the company,		\$59,710 40
Profit and loss balance,		16,698 46
		<hr/>
		\$76,408 86

MANUFACTURING ACCOUNT.

(From Dec. 1, 1896.)

	Dr.	Cr.
Operating expenses,	\$4,614 16	
Income from sale of gas,		\$6,054 66
Balance to profit and loss,	1,440 50	
	<hr/>	<hr/>
	\$6,054 66	\$6,054 66

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$1,440 50
Jobbing account,		212 56
Other items of income,		18,725 00
Interest paid,	\$1,125 00	
Other items,	2,554 60	
Balance June 30, 1897,	16,698 46	
	<hr/>	<hr/>
	\$20,378 06	\$20,378 06

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$30,650 85
Machinery and manufacturing appliances,	37,591 38
Street mains,	19,110 00
Meters,	6,540 00
Due for gas,	3,948 52
Gas coal on hand,	800 99
Enrichers on hand,	150 00
Purifying materials on hand,	184 00
Stoves on hand,	270 32
Cash on hand,	5,392 54
Notes receivable,	16,600 00
Investments,	2,450 00

Total assets, as per books of the company, \$123,586 58

LIABILITIES.

Capital stock,	\$62,500 00
Unpaid bills,	200 00
Reserved fund,	40,000 00

Total liabilities, as per books of the company, \$102,700 00
 Profit and loss balance, 20,886 58

\$123,586 58

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$19,231 48	
Income from sale of gas,		\$27,001 78
other sources,		65 50
Balance to profit and loss,	7,835 80	
	\$27,067 28	\$27,067 28

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1896,		\$19,036 60
Balance of manufacturing account,		7,835 80
Interest received,		1,508 78
Other items of income,		5 40
Dividends declared,	\$7,500 00	
Balance June 30, 1897,	20,886 58	
	\$28,386 58	\$28,386 58

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$41,330 41
Steam plant,	43,595 99
Electric plant,	47,843 70
Electric lines,	38,393 53
Meters,	10,814 97
Transformers,	22,533 21
Arc lamps,	7,181 00
Steam heating plant,	4,900 34

Due for light and power,	\$10,176 93
Tools,	765 81
Sundry accounts due the company,	869 34
Cash on hand,	2,845 09
Investments,	6,115 13

Total assets, as per books of the company, \$237,365 45

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	75,000 00
Notes payable,	35,294 20
Unpaid bills,	3,301 95

Total liabilities, as per books of the company, \$213,596 15

Profit and loss balance, 23,769 30

\$237,365 45

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$45,215 80	
Income from sale of light and power,		\$64,037 50
other sources,		2,475 26
Balance to profit and loss,	21,296 96	
	\$66,512 76	\$66,512 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$17,015 79
Balance of manufacturing account,		21,296 96
Rents,		825 00
Interest paid,	\$4,063 24	
Dividends declared,	6,000 00	
Depreciation,	5,000 00	
Other items,	305 21	
Balance June 30, 1897,	23,769 30	
	\$39,137 75	\$39,137 75

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$15,716 78
Steam plant,	42,718 83
Electric plant,	47,647 10
Electric lines,	30,346 02
Meters,	1,832 50
Transformers,	1,345 00
Arc lamps,	1,248 00
Franchise,	8,000 00
Due for light and power,	3,255 33
Fuel on hand,	916 10
Carbons on hand,	10 35
Oil and waste on hand,	34 67
Incandescent lamps on hand,	70 73
Globes on hand,	3 60
Other materials on hand,	909 47
Sundry accounts due the company,	552 04
Cash on hand,	332 17

Total assets, as per books of the company, \$154,938 69

LIABILITIES.	
Capital stock,	\$90,000 00
Bonds issued,	60,000 00
Notes payable,	3,046 37
Unpaid bills,	827 86
Total liabilities, as per books of the company,	\$153,874 23
Profit and loss balance,	1,064 46
	<u>\$154,938 69</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses,	\$18,751 35		
Income from sale of light and power,			\$24,312 98
Balance to profit and loss,	5,561 63		
	<u>\$24,312 98</u>		<u>\$24,312 98</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1896,	\$767 08		
Balance of manufacturing account,			\$5,561 63
Wiring account,			422 40
Interest paid,	4,152 49		
Balance June 30, 1897,	1,064 46		
	<u>\$5,984 03</u>		<u>\$5,984 03</u>

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	1,602 85
Gas coal on hand,	2,221 01
Coke on hand,	36 00
Tar on hand,	22 50
Enrichers on hand,	41 56
Purifying materials on hand,	27 60
Other gas materials on hand,	189 94
Stoves on hand,	31 75
Gas fixtures on hand,	115 75
Sundry accounts due the company,	752 23
Cash on hand,	760 15
Total assets, as per books of the company,	<u>\$45,801 34</u>

LIABILITIES.	
Capital stock,	\$40,000 00
Unpaid bills,	1,298 53
Unpaid dividends,	92 50
Total liabilities, as per books of the company,	\$41,391 03
Profit and loss balance,	4,410 31
	<u>\$45,801 34</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,084 04	
Income from sale of gas,		\$8,614 56
residuals,		654 05
Balance to profit and loss,	2,184 57	
	<u>\$9,268 61</u>	<u>\$9,268 61</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$3,476 68
Balance of manufacturing account,		2,184 57
Jobbing,		80 80
Other items of income,		291 40
Interest paid,	\$16 24	
Dividends declared,	1,600 00	
Construction charged off,	6 90	
Balance June 30, 1897,	4,410 31	
	<u>\$6,033 45</u>	<u>\$6,033 45</u>

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$10,591 03
Steam plant,	25,667 01
Electric plant,	30,717 22
Electric lines,	55,719 68
Meters,	4,041 17
Transformers,	8,321 50
Arc lamps,	7,456 25
Due for light and power,	3,608 04
Fuel on hand,	154 00
Carbons on hand,	80 75
Oil and waste on hand,	24 60
Incandescent lamps on hand,	27 55
Globes on hand,	1 80
Other materials on hand,	203 50
Fixtures on hand,	587 90
Horses, wagons, etc.,	907 95
Sundry accounts due the company,	78 00
Office furniture,	30 00
Cash on hand,	180 63
Total assets, as per books of the company,	<u>\$148,398 58</u>

LIABILITIES.

Capital stock,	\$89,700 00
Notes payable,	41,000 00
Unpaid bills,	2,529 15
Unpaid dividends,	75 00
Total liabilities, as per books of the company,	<u>\$133,304 15</u>
Profit and loss balance,	15,094 43
	<u>\$148,398 58</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$20,222 67	
Income from sale of light and power,		\$33,166 53
Balance to profit and loss,	12,943 86	
	<u>\$33,166 53</u>	<u>\$33,166 53</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$12,042 62
Balance of manufacturing account,		12,943 86
Shop and jobbing account,		211 49
Interest paid,	\$2,711 99	
Dividends declared,	3,588 00	
Depreciation,	3,500 00	
Other items,	303 55	
Balance June 30, 1897,	15,094 43	
	<u>\$25,197 97</u>	<u>\$25,197 97</u>

RANDOLPH ELECTRIC LIGHT PLANT.

(Charles Doherty, Proprietor.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,729 25	
Income from sale of light and power,		\$5,440 22
other sources,		74 00
Balance to profit and loss,	1,784 97	
	<u>\$5,514 22</u>	<u>\$5,514 22</u>

RAWSON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,000 00
Steam plant,	4,500 00
Electric plant,	2,500 00
Electric lines,	8,006 55
Meters,	1,174 92
Transformers,	2,060 16
Water power,	1,200 00
Water wheel,	1,200 00
Due for light and power,	762 07
Fuel on hand,	66 00
Oil and waste on hand,	23 50
Incandescent lamps on hand,	335 65
Tools,	85 92
Other materials on hand,	658 30
Sundry accounts due the company,	162 29
Cash on hand,	826 91
Insurance,	158 79

Total assets, as per books of the company, \$28,721 06

LIABILITIES.

Capital stock,	\$25,000 00
Unpaid bills,	363 98
Depreciation fund,	2,000 00
Total liabilities, as per books of the company,	\$27,363 98
Profit and loss balance,	1,357 08
	<u>\$28,721 06</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,032 67	
Income from sale of light and power,		\$7,142 60
other sources,		277 53
Balance to profit and loss,	1,387 46	
	<u>\$7,420 13</u>	<u>\$7,420 13</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$2,069 04
Balance of manufacturing account,		1,387 46
Rents,		7 65
Wiring and fixture account,		267 93
Dividends declared,	\$375 00	
Depreciation fund,	2,000 00	
Balance June 30, 1897,	1,357 08	
	<u>\$3,732 08</u>	<u>\$3,732 08</u>

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,365 91
Machinery and manufacturing appliances,	309,865 59
Street mains,	425,470 88
Meters,	92,935 78
Due for gas,	46,397 52
Purifying materials on hand,	147 00
Other gas materials on hand,	5,282 90
Stoves on hand,	84,001 77
Patent rights,	50,000 00
Horses, wagons, etc.,	100 00
Sundry accounts due the company,	7,324 10
Office furniture,	50 33
Cash on hand,	4,344 01
Gas on hand,	856 14
Work in process,	7,046 27
Total assets, as per books of the company,	<u>\$1,150,188 20</u>

LIABILITIES.

Capital stock,	\$600,000 00
Notes payable,	4,966 25
Unpaid bills,	101,663 43
Deposits,	4,231 00
Amounts due from the company, not included above,	789 07
Total liabilities, as per books of the company,	<u>\$711,649 75</u>
Profit and loss balance,	438,538 45
	<u>\$1,150,188 20</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$160,455 37	
Income from sale of gas,		\$213,226 93
Balance to profit and loss,	52,771 56	
	<u>\$213,226 93</u>	<u>\$213,226 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$429,132 11
Balance of manufacturing account,		52,771 56
Interest received,		60 98
Rents,		1,573 80
Dividends declared,	\$45,000 00	
Balance June 30, 1897,	438,538 45	
	<u>\$483,538 45</u>	<u>\$483,538 45</u>

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$45,800 00
Steam plant,	75,000 00
Electric plant,	32,000 00
Electric lines,	75,000 00
Meters,	12,695 76
Transformers,	13,331 82
Arc lamps,	7,082 42
Due for light and power,	7,509 78
Fuel on hand,	332 29
Carbons on hand,	124 29
Incandescent lamps on hand,	1,974 65
Globes on hand,	119 58
Other electric materials and machinery on hand,	3,200 98
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	680 25
Cash on hand,	3,814 70
Investments,	8,460 94

Total assets, as per books of the company, \$287,627 46

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	50,000 00
Notes payable,	23,500 00
Unpaid bills,	673 85
Deposits,	294 36
Reserved fund,	12,925 18
Amounts due from the company not included above,	460 94

Total liabilities, as per books of the company, \$262,854 33

Profit and loss balance, 24,773 13

\$287,627 46

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$56,298 64	
Income from sale of light and power,		\$88,711 89
other sources		671 81
Balance to profit and loss,	33,085 06	
	<hr/> \$89,383 70	<hr/> \$89,383 70

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$17,142 47
Balance of manufacturing account,		33,085 06
Reserve fund,		8,590 35
Jobbing account,		1,878 83
Other items of income,		75 60
Interest paid,	\$3,823 14	
Dividends declared,	11,375 00	
Depreciation,	13,051 04	
Reserve fund,	7,750 00	
Balance June 30, 1897,	24,773 13	
	<hr/> \$60,772 31	<hr/> \$60,772 31

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$135,041 42
Machinery and manufacturing appliances,	56,500 00
Street mains,	118,272 87
Meters,	13,965 15
Due for gas,	10,481 18
Gas coal on hand,	2,527 43
Coke on hand,	480 00
Tar on hand,	1,280 00
Enrichers on hand,	120 50
Purifying materials on hand,	117 00
Other gas materials on hand,	2,242 54
Stoves on hand,	1,189 87
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	404 18
Office furniture,	200 00
Cash on hand,	23,189 26
Investments,	3,463 00
Total assets, as per books of the company,	<hr/> \$369,974 40

LIABILITIES.

Capital stock,	\$300,000 00
Deposits,	432 00
Amounts due from the company, not included above,	2,500 00
Total liabilities, as per books of the company,	<hr/> \$302,932 00
Profit and loss balance,	67,042 40
	<hr/> \$369,974 40

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$40,952 33	
Income from sale of gas,		\$60,477 51
residuals,		6,602 35
Balance to profit and loss,	26,127 53	
	<u>\$67,079 86</u>	<u>\$67,079 86</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$55,335 82
Balance of manufacturing account,		26,127 53
Other items of income,		167 58
Dividends declared,	\$13,500 00	
Jobbing account,	607 48	
Other items,	481 05	
Balance June 30, 1897,	67,042 40	
	<u>\$81,630 93</u>	<u>\$81,630 93</u>

SHELBURNE FALLS ELECTRIC LIGHT AND POWER COMPANY.

(C. H. Wilcox and E. J. Halligan, Owners)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,211 92	
Income from sale of light and power,		\$2,886 00
other sources,		7 20
Balance to profit and loss,	1,681 28	
	<u>\$2,893 20</u>	<u>\$2,893 20</u>

SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$30,841 79
Steam plant,	59,262 84
Electric plant,	67,767 81
Electric lines,	151,612 39
Meters,	8,500 71
Transformers,	14,916 35
Arc lamps,	14,686 57
Due for light and power,	7,925 48
Fuel on hand,	897 43
Carbons on hand,	1,112 46
Oil and waste on hand,	128 07
Incandescent lamps on hand,	512 00
Globes on hand,	91 16
Other materials on hand,	4,264 58
Tools on hand,	1,000 00
Horses, wagons, etc.,	912 57
Sundry accounts due the company,	435 63
Office furniture,	504 10
Cash on hand,	2,455 70
Notes receivable,	438 25
Advanced interest and insurance,	2,119 24
Total assets, as per books of the company,	<u>\$370,385 13</u>

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	33,500 00
Notes payable,	105,000 00
Unpaid bills,	2,228 54
Deposits,	78 33
Interest due but not paid,	279 17
Amounts due from the company, not included above,	1,260 00

Total liabilities, as per books of the company,	\$342,346 04
Profit and loss balance,	28,039 09

\$370,385 13

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$56,797 45	
Income from sale of light and power,		\$88,965 85
other sources,		42 75
Balance to profit and loss,	32,211 15	
	<hr/> \$89,008 60	<hr/> \$89,008 60

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$28,200 97
Balance of manufacturing account,		32,211 15
Rents,		110 00
Other items of income,		693 24
Interest paid,	\$8,180 87	
Dividends declared,	12,000 00	
Depreciation,	12,995 40	
Balance June 30, 1897,	28,039 09	
	<hr/> \$61,215 36	<hr/> \$61,215 36

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$200,945 76
Machinery, manufacturing appliances and street mains,	302,813 96
Meters,	31,900 43
Due for gas,	19,441 35
Coke on hand,	173 55
Gas on hand,	120 84
Purifying materials on hand,	76 41
Other gas materials on hand,	2,460 54
Stoves on hand,	25,185 20
Patent rights,	25,000 00
Sundry accounts due the company,	1,409 92
Cash on hand,	5,660 36
Notes receivable,	1,373 55
Investments,	20,000 00
Work in process,	8,653 18

Total assets, as per books of the company,	\$645,215 05
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LIABILITIES.	
Capital stock,	\$440,000 00
Unpaid bills,	37,803 33
Deposits,	1,439 20
Amounts due from the company, not included above,	126 34
Total liabilities, as per books of the company,	\$479,368 87
Profit and loss balance,	165,846 18
	<u>\$645,215 05</u>

MANUFACTURING ACCOUNT.	
	DR.
Operating expenses,	\$82,684 17
Income from sale of gas,	
Balance to profit and loss,	27,036 54
	<u>\$109,720 71</u>
	CR.
	\$109,720 71

PROFIT AND LOSS ACCOUNT.	
	DR.
Balance June 30, 1896,	\$170,387 44
Balance of manufacturing account,	27,036 54
Interest received,	77 20
Rents,	1,345 00
Dividends declared,	\$33,000 00
Balance June 30, 1897,	165,846 18
	<u>\$198,846 18</u>
	CR.
	\$198,846 18

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate (gas),	\$5,515 49
Machinery, manufacturing appliances (gas),	1,137 83
Street mains (gas),	6,420 66
Meters (gas),	1,790 12
Due for gas,	314 82
Gas coal on hand,	6 00
Tar on hand,	15 00
Enrichers on hand,	204 00
Other gas materials on hand,	65 00
Gas fixtures on hand,	129 43
Real estate (electric),	8,670 40
Steam plant (electric),	20,721 38
Electric plant,	14,664 44
Electric lines,	14,237 22
Meters (electric),	474 51
Transformers,	928 99
Due for electric light and power,	252 30
Fuel on hand (electric),	1,777 36
Carbons on hand,	76 30
Oil and waste on hand,	44 97
Incandescent lamps on hand,	70 00
Other electric materials on hand,	98 17
Electric fixtures on hand,	122 67
Horses, wagons, etc.,	229 95
Sundry accounts due the company,	75 04
Office furniture,	150 50
Cash on hand,	409 91
Total assets, as per books of the company,	<u>\$78,602 46</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	25,000 00
Unpaid dividends,	2,343 13
Total liabilities, as per books of the company,	\$77,343 13
Profit and loss balance,	1,259 33
	<u>\$78,602 46</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,122 85	
{ electric,	11,913 48	
Income from sale of gas,		\$4,088 94
residuals,		10 25
sale of electric light and power,		15,441 48
Balance to profit and loss, { gas,	976 34	
{ electric,	3,528 00	
	<u>\$19,540 67</u>	<u>\$19,540 67</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$594 90
Balance of gas manufacturing account,		976 34
Balance of electric manufacturing account,		3,528 00
Jobbing account,		39 77
Interest paid,	\$1,315 33	
Dividends declared,	2,500 00	
Other items,	64 35	
Balance June 30, 1897,	1,259 33	
	<u>\$5,139 01</u>	<u>\$5,139 01</u>

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	5,089 29
Electric lines,	2,263 00
Meters,	263 00
Transformers,	1,135 00
Due for light and power,	400 00
Incandescent lamps on hand,	65 00
Other materials on hand,	75 00
Total assets, as per books of the company,	<u>\$10,540 00</u>

LIABILITIES.

Capital stock,	\$7,000 00
Notes payable,	3,540 00
Total liabilities, as per books of the company,	<u>\$10,540 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,668 30	
Income from sale of light and power,		\$4,025 23
Balance to profit and loss,	356 93	
	<u>\$4,025 23</u>	<u>\$4,025 23</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$356 93
Interest paid,	\$356 93	
	<u>\$356 93</u>	<u>\$356 93</u>

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas),	\$22,760 73
Machinery and manufacturing appliances (gas),	77,259 15
Street mains (gas),	36,216 81
Meters (gas),	3,704 02
Due for gas,	3,967 99
Gas coal on hand,	122 10
Enrichers on hand,	236 73
Purifying materials on hand,	16 00
Stoves on hand,	3,444 00
Gas fixtures and main pipe on hand,	511 81
Real estate (electric),	8,000 00
Steam plant (electric),	2,300 00
Electric plant,	6,500 00
Electric lines, meters and transformers,	5,627 17
Arc lamps,	2,500 00
Due for electric light and power,	452 18
Carbons on hand,	35 00
Oil and waste on hand,	22 00
Globes on hand,	3 00
Tools on hand,	414 10
Horses, wagons, etc.,	50 00
Sundry accounts due the company,	3,117 99
Office furniture,	100 00
Total assets, as per books of the company,	\$177,360 78
Profit and loss balance,	16,544 28
	<u>\$193,905 06</u>

LIABILITIES.

Capital stock,	\$85,000 00
Bonds issued,	85,000 00
Unpaid bills,	3,680 32
Interest due but not paid,	20,224 74
Total liabilities, as per books of the company,	<u>\$193,905 06</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$7,613 93	
{ electric,	3,925 54	
Income from sale of gas,		\$11,986 72
other sources (gas),		300 00
sale of electric light and power,		5,200 94
Balance to profit and loss, { gas,	4,672 79	
{ electric,	1,275 40	
	<u>\$17,487 66</u>	<u>\$17,487 66</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$14,585 77	
Balance of gas manufacturing account,		\$4,672 79
Balance of electric manufacturing account,		1,275 40
Rents,		107 84
Interest paid,	5,262 74	
Other Items,	2,761 80	
Balance June 30, 1897,		16,544 28
	<hr/>	<hr/>
	\$22,600 31	\$22,600 31

SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$185,198 44
Machinery and manufacturing appliances,	203,257 47
Street mains,	188,872 47
Meters,	35,995 74
Due for gas,	13,743 64
Gas coal on hand,	4,006 90
Coke on hand,	1,247 26
Tar on hand,	2,844 02
Enrichers on hand,	400 27
Purifying materials on hand,	155 97
Other gas materials on hand,	4,785 04
Stoves on hand,	590 24
Gas burners on hand,	206 66
Steam heating,	55,907 76
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	4,396 79
Office furniture,	3,643 77
Cash on hand,	15,222 59
Notes receivable,	265 88

Total assets, as per books of the company, \$722,240 91

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	35,000 00
Deposits,	3,785 58
Extension reserve,	113,324 12
Amounts due from the company, not included above,	9,037 74

Total liabilities, as per books of the company, \$661,147 44

Profit and loss balance, 61,093 47

\$722,240 91

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$113,769 24	
Income from sale of gas,		\$155,465 60
residuals,		19,791 47
other sources,		331 50
Balance to profit and loss,	61,819 33	
	<u>\$175,588 57</u>	<u>\$175,588 57</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$42,325 20
Balance of manufacturing account,		61,819 33
Interest received,		558 37
Rents,		1,437 86
Interest paid,	\$2,796 11	
Dividends declared,	30,000 00	
Extension reserve,	11,074 70	
Other items,	1,176 48	
Balance June 30, 1897,	61,093 47	
	<u>\$106,140 76</u>	<u>\$106,140 76</u>

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas and electric),	\$5,000 00
Machinery and manufacturing appliances (gas),	2,528 58
Street mains (gas),	4,872 92
Meters (gas),	773 78
Due for gas,	382 13
Enrichers on hand,	12 42
Other gas materials on hand,	61 81
Steam plant (electric),	2,900 00
Electric plant,	1,764 25
Electric lines,	5,679 39
Arc lamps,	1,675 00
Due for electric light and power,	238 33
Fuel on hand (electric),	105 00
Carbons on hand,	32 00
Oil and waste on hand,	12 02
Other electric materials on hand,	50 00
Sundry accounts due the company,	1,499 83
Cash on hand,	155 14
Total assets, as per books of the company,	<u>\$27,742 60</u>

LIABILITIES.

Capital stock,	\$24,000 00
Unpaid bills,	242 74
Depreciation fund,	2,500 00
Total liabilities, as per books of the company,	<u>\$26,742 74</u>
Profit and loss balance,	999 86
	<u>\$27,742 60</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,557 61	
{ electric,	2,302 84	
Income from sale of gas,		\$3,271 42
sale of electric light and power,		3,259 43
Balance to profit and loss, { gas,	713 81	
{ electric,	956 59	
	<u>\$6,530 85</u>	<u>\$6,530 85</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$3,269 46
Balance of gas manufacturing account,		713 81
Balance of electric manufacturing account,		956 59
Dividends declared,	\$1,440 00	
Depreciation fund,	2,500 00	
Balance June 30, 1897,	999 86	
	<u>\$4,939 86</u>	<u>\$4,939 86</u>

SUBURBAN GAS AND ELECTRIC COMPANY.

(Revere and Winthrop.)

ASSETS.

Real estate,	\$5,500 00
Steam plant,	15,543 76
Electric plant,	10,500 00
Electric lines,	24,197 14
Meters,	3,830 54
Transformers,	7,468 37
Arc lamps,	2,472 32
Due for light and power,	4,443 09
Fuel on hand,	8 77
Carbons on hand,	2 70
Oil and waste on hand,	29 36
Incandescent lamps on hand,	403 42
Globes on hand,	6 67
Other materials on hand,	3,818 10
Tools,	339 07
Horses, wagons, etc.,	522 50
Sundry accounts due the company,	1 00
Office furniture,	253 25
Cash on hand,	530 82
Advanced insurance,	474 85

Total assets, as per books of the company,	\$80,335 73
Profit and loss balance,	5,834 73
	<u>\$86,170 46</u>

LIABILITIES.

Capital stock,	\$60,000 00
Notes payable,	17,908 38
Unpaid bills,	6,385 78
Deposits,	1,138 50
Interest due but not paid,	310 17
Amounts due from the company, not included above,	427 63
Total liabilities, as per books of the company,	<u>\$86,170 46</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$31,352 93	
Income from sale of light and power,		\$27,527 38
Balance to profit and loss,		3,825 55
	<u>\$31,352 93</u>	<u>\$31,352 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$714 35
Balance of manufacturing account,	\$3,825 55	
Other items of income,		18 92
Interest paid,	825 85	
Depreciation,	190 39	
Other items,	1,726 21	
Balance June 30, 1897,		5,834 73
	<u>\$6,568 00</u>	<u>\$6,568 00</u>

SUBURBAN LIGHT AND POWER COMPANY.

(Boston.)

ASSETS.

Real estate,	\$12,158 44
Steam plant,	43,934 34
Electric plant,	192,204 86
Electric lines,	16,258 92
Meters,	11,711 68
Transformers,	3,418 17
Arc lamps,	2,894 56
Patent rights,	75,000 00
Due for light and power,	11,220 09
Fuel on hand,	25 50
Carbons on hand,	600 86
Oil and waste on hand,	71 83
Incandescent lamps on hand,	1,180 97
Globes on hand,	74 44
Other materials on hand,	1,924 39
Sundry accounts due the company,	497 91
Office furniture,	903 45
Cash on hand,	960 73
Notes receivable,	712 48
Unexpired insurance and telephone,	876 14
Total assets, as per books of the company,	<u>\$376,629 76</u>

LIABILITIES.

Capital stock,	\$174,400 00
Bonds issued,	103,500 00
Notes payable,	46,965 72
Unpaid bills,	12,078 60
Interest due but not paid,	3,157 00
Amounts due from the company, not included above,	7,694 14
Total liabilities, as per books of the company,	<u>\$347,795 46</u>
Profit and loss balance,	28,834 30
	<u>\$376,629 76</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$73,684 27	
Income from sale of light and power,		\$82,486 74
other sources,		11,910 89
Balance to profit and loss,	20,713 36	
	<u>\$94,397 63</u>	<u>\$94,397 63</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$17,858 78
Balance of manufacturing account,		20,713 36
Interest paid,	\$9,714 36	
Depreciation,	23 48	
Balance June 30, 1897,	28,834 30	
	<u>\$38,572 14</u>	<u>\$38,572 14</u>

TAUNTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$16,095 33
Steam plant,	29,437 23
Electric plant,	39,873 87
Electric lines, meters, transformers and arc lamps,	26,759 14
Due for light and power,	4,061 98
Fuel on hand,	10 50
Carbons on hand,	56 50
Oil and waste on hand,	33 03
Incandescent lamps on hand,	87 30
Globes on hand,	63 00
Horses, wagons, etc.,	400 00
Sundry accounts due the company,	77 30
Cash on hand,	3,750 49
Total assets, as per books of the company,	<u>\$120,705 67</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	30,000 00
Unpaid bills,	1,922 63
Amounts due from the company, not included above,	1,727 36
Total liabilities, as per books of the company,	<u>\$83,649 99</u>
Profit and loss balance,	37,055 68
	<u>\$120,705 67</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$28,894 23	
Income from sale of light and power,		\$34,323 97
Balance to profit and loss,	5,429 74	
	<u>\$34,323 97</u>	<u>\$34,323 97</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$34,392 53
Balance of manufacturing account,		5,429 74
Wiring and jobbing account,		1,745 61
Interest paid,	\$1,012 20	
Dividends declared,	3,500 00	
Balance June 30, 1897,	37,055 68	
	<hr/>	<hr/>
	\$41,567 88	\$41,567 88

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,500 00
Machinery and manufacturing appliances,	53,600 00
Due for gas,	15,406 38
Gas coal on hand,	8,550 00
Tar on hand,	685 00
Enrichers on hand,	226 50
Purifying materials on hand,	380 00
Other gas materials on hand,	181 25
Stoves on hand,	500 75
Gas fixtures on hand,	1,807 63
Sundry accounts due the company,	2,083 26
Cash on hand,	7,363 63
Total assets, as per books of the company,	<hr/> \$117,184 40

LIABILITIES.

Capital stock,	\$80,000 00
Deposits,	95 00
Total liabilities, as per books of the company,	<hr/> \$80,095 00
Profit and loss balance,	37,089 40
	<hr/> \$117,184 40

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$41,424 57	
Income from sale of gas,		\$55,812 80
residuals,		4,318 52
other sources,		2 40
Balance to profit and loss,	18,709 15	
	<hr/>	<hr/>
	\$60,133 72	\$60,133 72

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$31,766 04
Balance of manufacturing account,		18,709 15
Rents,		200 00
Dividends declared,	\$8,000 00	
Construction charged off,	5,154 00	
Depreciation,	431 79	
Balance June 30, 1897,	37,089 40	
	<hr/>	<hr/>
	\$50,675 19	\$50,675 19

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY.

(Franklin.)

ASSETS.

Real estate,	\$4,833 50
Steam plant,	12,222 37
Electric plant,	7,891 30
Electric lines,	26,984 60
Meters,	2,117 99
Transformers,	3,669 92
Arc lamps,	2,937 90
Due for light and power,	3,352 29
Fuel on hand,	418 50
Carbons on hand,	30 00
Oil and waste on hand,	34 00
Incandescent lamps on hand,	80 00
Globes on hand,	14 00
Other materials on hand,	1,020 05
Motors on hand,	166 00
Electric fixtures and tools on hand,	1,314 91
Interest, taxes and insurance unexpired,	385 44
Office furniture,	82 52
Cash on hand,	279 96
Notes receivable,	25 00

Total assets, as per books of the company, \$67,860 25

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	15,500 00
Unpaid bills,	496 06

Total liabilities, as per books of the company, \$65,996 06
 Profit and loss balance, 1,864 19

\$67,860 25

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,369 21	
Income from sale of light and power,		\$10,711 46
Balance to profit and loss,	2,342 25	
	\$10,711 46	\$10,711 46

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$1,260 71
Balance of manufacturing account,		2,342 25
Interest received,		900 00
Wiring account,		684 94
Interest paid,	\$2,723 71	
Dividends declared,	600 00	
Balance June 30, 1897,	1,864 19	
	\$5,187 90	\$5,187 90

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Real estate,	\$174,141 70
Steam plant,	134,995 99
Electric plant,	251,018 59
Electric lines,	165,882 77
Meters,	18,285 80
Transformers,	22,811 07
Due for light and power,	23,385 44
Fuel on hand,	775 50
Carbons on hand,	1,157 00
Incandescent lamps on hand,	3,272 69
Globes on hand,	481 48
Other materials on hand,	1,000 00
Motors on hand,	18,897 40
Horses, wagons, etc.,	694 00
Sundry accounts due the company,	6,973 39
Office furniture,	500 00
Cash on hand,	1,872 97
Sinking fund,	3,000 00
Investments,	139,700 00
Total assets, as per books of the company,	\$968,825 79

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	200,000 00
Notes payable,	73,300 00
Depreciation fund,	150,000 00
Amounts due from the company, not included above,	6,781 82
Total liabilities, as per books of the company,	\$930,081 82
Profit and loss balance,	38,743 97
	\$968,825 79

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$97,054 19	
Income from sale of light and power,		\$177,416 98
other sources,		423 75
Balance to profit and loss,	80,786 54	
	\$177,840 73	\$177,840 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$23,845 77
Balance of manufacturing account,		80,786 54
Rents,		600 00
Jobbing account,		500 00
Other items of income,		331 43
Interest paid,	\$11,574 38	
Dividends declared,	30,000 00	
Depreciation fund,	25,000 00	
Other items,	745 39	
Balance June 30, 1897,	38,743 97	
	\$106,063 74	\$106,063 74

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$8,370 10
Steam plant,	12,531 76
Electric plant,	11,573 83
Electric lines,	28,446 43
Meters,	1,606 32
Transformers,	7,020 00
Arc lamps,	2,500 00
Due for light and power,	2,863 28
Fuel on hand,	98 15
Carbons on hand,	50 00
Oil and waste on hand,	35 60
Incandescent lamps on hand,	88 50
Globes on hand,	21 60
Other materials on hand,	459 30
Tools,	207 48
Fixtures on hand,	631 97
Horses, wagons, etc.,	430 00
Office furniture,	58 53
Cash on hand,	265 70
Total assets, as per books of the company,	<u>\$77,258 55</u>

LIABILITIES.	
Capital stock,	\$39,300 00
Notes payable,	29,511 18
Unpaid bills,	2,632 71
Total liabilities, as per books of the company,	<u>\$71,443 89</u>
Profit and loss balance,	5,814 66
	<u>\$77,258 55</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$8,423 31
Income from sale of light and power,	\$12,326 61
Balance to profit and loss,	3,903 30
	<u>\$12,326 61</u>
	<u>\$12,326 61</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1896,	\$3,719 20
Balance of manufacturing account,	3,903 30
Other items of income,	30 14
Interest paid,	\$1,655 89
Jobbing account,	182 09
Balance June 30, 1897,	5,814 66
	<u>\$7,652 64</u>
	<u>\$7,652 64</u>

WALTHAM GAS LIGHT COMPANY.

ASSETS.	
Real estate (gas),	\$22,994 88
Machinery and manufacturing appliances (gas),	90,243 44
Street mains (gas),	51,800 00
Meters (gas),	6,500 00
Due for gas,	4,681 16

Gas coal on hand,	\$109 93
Coke on hand,	24 00
Tar on hand,	671 00
Enrichers on hand,	89 00
Purifying materials on hand,	45 00
Other gas materials on hand,	913 61
Stoves on hand,	280 80
Gas fixtures on hand,	200 00
Real estate (electric),	20,102 50
Steam plant (electric),	44,592 81
Electric plant (including lamps),	43,821 40
Electric lines,	36,633 10
Meters (electric),	5,743 23
Transformers,	6,354 66
Artesian well,	3,055 69
Due for electric light and power,	5,216 19
Fuel on hand (electric),	301 30
Carbons on hand,	169 00
Oil and waste on hand,	42 23
Incandescent lamps on hand,	184 38
Globes on hand,	18 25
Other electric materials on hand,	1,558 92
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	1,460 20
Office furniture,	1,318 01
Cash on hand,	583 97
Insurance unexpired,	535 32
Total assets, as per books of the company,	<u>\$350,743 98</u>

LIABILITIES.

Capital stock,	\$140,000 00
Bonds issued,	50,000 00
Notes payable,	60,000 00
Unpaid bills,	67 11
Total liabilities, as per books of the company,	<u>\$250,067 11</u>
Profit and loss balance,	100,676 87
	<u>\$350,743 98</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$32,648 53	
{ electric,	37,401 99	
Income from sale of gas,		\$41,116 89
residuals,		5,454 69
sale of electric light and power,		39,422 01
Balance to profit and loss, { gas,	13,923 05	
{ electric,	2,020 02	
	<u>\$85,993 59</u>	<u>\$85,993 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$99,960 81
Balance of gas manufacturing account,		13,923 05
Balance of electric manufacturing account,		2,020 02
Interest paid,	\$5,933 01	
Dividends declared,	8,400 00	
Depreciation,	894 00	
Balance June 30, 1897,	100,676 87	
	<u>\$115,903 88</u>	<u>\$115,903 88</u>

WARE ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$6,630 23
Steam plant,	7,705 40
Electric plant,	6,981 46
Electric lines,	12,531 66
Meters,	1,223 00
Transformers,	2,605 25
Arc lamps,	3,926 00
Due for light and power,	722 66
Carbons on hand,	51 40
Oil and waste on hand,	37 81
Incandescent lamps on hand,	65 92
Globes on hand,	6 47
Other materials on hand,	180 80
Sundry accounts due the company,	63 18
Office furniture,	262 02
Cash on hand,	568 15
Insurance,	125 00
Total assets, as per books of the company,	<u>\$43,686 41</u>

LIABILITIES.	
Capital stock,	\$27,800 00
Notes payable,	12,500 00
Reserved fund,	1,110 60
Total liabilities, as per books of the company,	<u>\$41,410 60</u>
Profit and loss balance,	2,275 81
	<u>\$43,686 41</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses,	\$6,149 99	
Income from sale of light and power,		\$8,920 11
Balance to profit and loss,	2,770 12	
	<u>\$8,920 11</u>	<u>\$8,920 11</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1896,	. . . . .		\$2,092 20
Balance of manufacturing account,	. . . . .		2,770 12
Interest paid,	. . . . .	\$691 80	
Dividends declared,	. . . . .	1,390 00	
Reserve fund,	. . . . .	504 71	
Balance June 30, 1897,	. . . . .	2,275 81	
		<u>\$4,862 32</u>	<u>\$4,862 32</u>

WEBSTER ELECTRIC COMPANY.

ASSETS.	
Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	10,000 00
Street mains (gas),	10,678 22
Meters (gas),	2,425 48
Due for gas,	638 56
Gas coal on hand,	168 00
Coke on hand,	5 00

Tar on hand,	\$45 00
Enrichers on hand,	26 00
Other gas materials on hand,	127 49
Stoves on hand,	75 65
Gas fixtures on hand,	21 45
Real estate (electric),	10,020 89
Steam plant (electric),	10,500 00
Electric plant,	13,000 00
Electric lines,	4,725 58
Meters (electric),	575 90
Transformers,	1,200 00
Arc lamps,	2,700 00
Due for electric light and power,	1,207 06
Fuel on hand (electric),	160 00
Carbons on hand,	30 00
Oil and waste on hand,	22 30
Incandescent lamps on hand,	104 40
Globes on hand,	28 70
Other electric materials on hand,	252 75
Office furniture,	148 26
Cash on hand,	1 54
Sinking fund,	3,600 00
Total assets, as per books of the company,	<u>\$80,988 23</u>

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	30,000 00
Notes payable,	3,800 00
Unpaid bills,	531 10
Total liabilities, as per books of the company,	<u>\$79,331 10</u>
Profit and loss balance,	1,657 13
	<u>\$80,988 23</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,380 83	
{ electric,	6,566 99	
Income from sale of gas,		\$4,501 71
residuals,		393 27
other sources,		41 50
sale of electric light and power,		10,084 90
Balance to profit and loss, { gas,	1,555 65	
{ electric,	3,517 91	
	<u>\$15,021 38</u>	<u>\$15,021 38</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$2,521 78
Balance of gas manufacturing account,		1,555 65
Balance of electric manufacturing account,		3,517 91
Wiring sales,		10 51
Interest paid,	\$2,022 90	
Dividends declared,	1,350 00	
Depreciation,	2,510 82	
Other items,	65 00	
Balance, June 30, 1897,	1,657 13	
	<u>\$7,605 85</u>	<u>\$7,605 85</u>

WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

(Feb. 17, 1897.)

ASSETS.	
Real estate,	\$5,865 08
Steam plant,	7,263 43
Electric plant,	13,713 01
Electric lines,	15,376 31
Meters,	2,665 87
Transformers,	4,663 05
Arc lamps,	885 22
Due for light and power,	2,418 12
Fuel on hand,	728 50
Carbons on hand,	29 25
Oil and waste on hand,	39 79
Incandescent lamps on hand,	240 75
Globes on hand,	10 50
Other materials on hand,	1,247 48
Horses, wagons, etc.,	22 73
Sundry accounts due the company,	777 71
Office furniture,	290 70
Cash on hand,	937 85
Total assets, as per books of the company,	<u>\$57,175 35</u>

LIABILITIES.	
Capital stock,	\$25,000 00
Notes payable,	19,600 00
Unpaid bills,	6,264 36
Depreciation fund,	1,000 00
Total liabilities, as per books of the company,	<u>\$51,864 36</u>
Profit and loss balance,	5,310 99
	<u>\$57,175 35</u>

MANUFACTURING ACCOUNT.

(To Feb. 17, 1897.)

	Dr.	Cr.
Operating expenses,	\$3,742 06	
Income from sale of light and power,		\$7,117 85
Balance to profit and loss,	3,375 79	
	<u>\$7,117 85</u>	<u>\$7,117 85</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$5,256 24
Balance of manufacturing account,		3,375 79
Rents,		60 00
Jobbing account,		490 74
Interest paid,	\$618 03	
Dividends declared,	750 00	
Depreciation,	2,500 00	
Other items,	3 75	
Balance Feb. 17, 1897,	5,310 99	
	<u>\$9,182 77</u>	<u>\$9,182 77</u>

WESTBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate,	\$5,865 08
Steam plant,	7,276 93
Electric plant,	13,689 58
Electric lines,	15,394 38
Meters,	2,665 87
Transformers,	4,663 05
Arc lamps,	885 22
Due for light and power,	2,485 38
Fuel on hand,	205 73
Carbons on hand,	36 00
Oil and waste on hand,	16 20
Incandescent lamps on hand,	191 68
Globes on hand,	10 00
Other materials on hand,	601 28
Horses, wagons, etc.,	22 73
Sundry accounts due the company,	697 63
Office furniture,	290 70
Cash on hand,	682 86
Total assets, as per books of the company,	<u>\$55,680 30</u>

LIABILITIES.	
Capital stock,	\$25,000 00
Notes payable,	19,600 00
Unpaid bills,	4,426 91
Interest due but not paid,	185 27
Depreciation fund,	2,000 00
Total liabilities, as per books of the company,	<u>\$51,212 18</u>
Profit and loss balance,	4,468 12
	<u>\$55,680 30</u>

MANUFACTURING ACCOUNT.

(From Feb. 17, 1897.)

	Dr.	Cr.
Operating expenses,	\$4,941 71	
Income from sale of light and power,		\$6,214 59
Balance to profit and loss,	1,272 88	
	<u>\$6,214 59</u>	<u>\$6,214 59</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Feb. 17, 1897,		\$5,310 99
Balance of manufacturing account,		1,272 88
Rents,		61 25
Jobbing account,		249 23
Interest paid,	\$614 39	
Dividends declared,	750 00	
Depreciation fund,	1,000 00	
Other items,	61 84	
Balance June 30, 1897,	4,468 12	
	<u>\$6,894 35</u>	<u>\$6,894 35</u>

WESTFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$24,618 12
Machinery and manufacturing appliances (gas),	25,782 30
Street mains (gas),	22,704 52
Meters (gas),	3,299 92
Due for gas,	4,119 59
Gas coal on hand,	810 00
Enrichers on hand,	184 60
Purifying materials on hand,	43 20
Other gas materials on hand,	200 00
Stoves on hand,	228 29
Real estate (electric),	9,406 01
Steam plant (electric),	9,383 17
Electric plant,	7,129 52
Electric lines,	8,609 23
Meters (electric),	94 78
Transformers,	1,254 76
Arc lamps,	4,013 92
Due for electric light and power,	1,371 29
Fuel on hand (electric),	361 20
Carbons on hand,	89 29
Oil and waste on hand,	39 45
Globes on hand,	14 40
Electric supplies on hand,	9 00
Sundry accounts due the company,	351 30
Cash on hand,	888 26

Total assets, as per books of the company, \$125,006 12

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	18,425 00
Unpaid bills,	1,745 28
Depreciation fund,	9,038 43

Total liabilities, as per books of the company, \$104,208 71

Profit and loss balance, 20,797 41

\$125,006 12

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,803 23	
{ electric,	9,021 01	
Income from sale of gas,		\$17,161 12
residuals,		1,886 72
sale of electric light and power,		13,887 10
Balance to profit and loss, { gas,	7,244 61	
{ electric,	4,866 09	
	<u>\$32,934 94</u>	<u>\$32,934 94</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$16,402 84
Balance of gas manufacturing account,		7,244 61
Balance of electric manufacturing account,		4,866 09
Rents,		25 60
Jobbing account,		130 87
Depreciation fund,		1,272 98
Other items of income,		15 85
Interest paid,	\$821 65	
Dividends declared,	5,250 00	
Depreciation,	2,596 84	
Other items,	492 94	
Balance June 30, 1897,	20,797 41	
	<u>\$29,958 84</u>	<u>\$29,958 84</u>

WESTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant,	\$3,620 17
Electric lines,	7,444 80
Meters,	177 30
Transformers,	497 84
Due for light and power,	820 05
Cash on hand,	3,021 98
Total assets, as per books of the company,	<u>\$15,582 14</u>

LIABILITIES.

Capital stock,	\$5,000 00
Notes payable,	10,000 00
Unpaid bills,	499 66
Total liabilities, as per books of the company,	<u>\$15,499 66</u>
Profit and loss balance,	82 48
	<u>\$15,582 14</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,381 21	
Income from sale of light and power,		\$1,513 23
Balance to profit and loss,	132 02	
	<u>\$1,513 23</u>	<u>\$1,513 23</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$132 02
Interest paid,	\$49 54	
Balance June 30, 1897,	82 48	
	<u>\$132 02</u>	<u>\$132 02</u>

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,153 79
Steam plant,	15,591 85
Electric plant,	24,128 44

Electric lines,	\$69,999 62
Meters,	1,416 79
Transformers,	431 61
Arc lamps,	2,213 47
Due for light and power,	4,721 77
Fuel on hand,	176 77
Carbons on hand,	4 55
Oil and waste on hand,	40 66
Incandescent lamps on hand,	241 77
Other materials on hand,	865 79
Unexpired insurance and water rates,	593 00
Office furniture, tools etc.,	429 00
Cash on hand,	188 72

Total assets, as per books of the company, \$134,197 60

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	17,530 16
Unpaid bills,	3,315 60
Interest due but not paid,	1,119 00
Amounts due from the company, not included above,	386 96

Total liabilities, as per books of the company, \$122,351 72

Profit and loss balance, 11,845 88

\$134,197 60

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,760 82	
Income from sale of light and power,		\$24,765 20
other sources,		156 89
Balance to profit and loss,	8,161 27	
	\$24,922 09	\$24,922 09

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$8,371 89
Balance of manufacturing account,		8,161 27
Interest received,		6 71
Wiring and lamp sales,		932 18
Interest paid,	\$4,144 56	
Depreciation,	1,481 61	
Balance June 30, 1897,	11,845 88	
	\$17,472 05	\$17,472 05

WHITMAN LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$7,000 00
Steam plant,	13,000 00
Electric plant,	4,500 00
Electric lines,	8,000 00
Meters,	1,250 00
Transformers,	1,400 00

Arc lamps,	\$1,750 00
Due for light and power,	1,200 02
Fuel on hand,	344 50
Carbons on hand,	80 20
Oil and waste on hand,	24 04
Incandescent lamps on hand,	11 80
Globes on hand,	11 75
Other electric materials on hand,	117 17
Tools,	50 00
Horses, wagons, etc,	175 00
Office furniture,	50 00
Cash on hand,	2,928 17
Insurance,	121 67

Total assets, as per books of the company, \$42,014 32

LIABILITIES.

Capital stock,	\$22,000 00
Bonds issued,	18,000 00
Unpaid bills,	526 31

Total liabilities, as per books of the company, \$40,526 31

Profit and loss balance, 1,488 01

\$42,014 32

MANUFACTURING ACCOUNT.

(From Nov. 24, 1896.)

	Dr.	Cr.
Operating expenses,	\$5,528 44	
Income from sale of light and power,		\$7,556 45
Balance to profit and loss,	2,028 01	
	\$7,556 45	\$7,556 45

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$2,028 01
Interest paid,	\$540 00	
Balance June 30, 1897,	1,488 01	
	\$2,028 01	\$2,028 01

WHITMAN PLANT.

(Owned by General Electric Company.)

ASSETS.

Plant,	\$24,557 97
Due for light and power,	1,500 04
Fuel on hand,	267 92
Carbons on hand,	60 81
Other materials on hand,	270 43
Cash on hand,	1,041 04
Insurance unexpired and taxes,	245 56

Total assets, as per books of the company, \$27,943 77

LIABILITIES.

Unpaid bills,	\$560 80
Amounts due for account of the plant, not included above,	24,983 38
Total liabilities, as per books of the company,	<u>\$25,544 18</u>
Profit and loss balance,	2,399 59
	<u>\$27,943 77</u>

MANUFACTURING ACCOUNT.

(To Nov. 24, 1896.)

	Dr.	Cr.
Operating expenses,	\$3,224 23	
Income from sale of light and power,		\$4,877 93
Balance to profit and loss,	1,653 70	
	<u>\$4,877 93</u>	<u>\$4,877 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$745 89
Balance of manufacturing account,		1,653 70
Balance Nov. 24, 1896,	\$2,399 59	
	<u>\$2,399 59</u>	<u>\$2,399 59</u>

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate,	\$10,454 75
Machinery, manufacturing appliances, and street mains,	19,157 06
Meters,	905 56
Due for gas,	441 73
Oil on hand,	301 62
Wood on hand,	163 50
Other materials on hand,	479 87
Stoves on hand,	50 00
Gas fixtures on hand,	116 88
Horses, wagons, etc.,	25 00
Sundry accounts due the company,	111 00
Cash on hand,	231 61
Total assets, as per books of the company,	<u>\$32,438 58</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	1,500 00
Unpaid bills,	149 21
Total liabilities, as per books of the company,	<u>\$31,849 21</u>
Profit and loss balance,	789 37
	<u>\$32,438 58</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,187 15	
Income from sale of gas,		\$5,152 12
other sources,		75
Balance to profit and loss,	1,965 72	
	<u>\$5,152 87</u>	<u>\$5,152 87</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$80 19
Balance of manufacturing account,		1,965 72
Rents,		180 00
Jobbing account,		395 15
Interest paid,	\$650 50	
Dividends declared,	1,000 00	
Depreciation,	147 61	
Other items,	33 58	
Balance June 30, 1897,	789 37	
	<hr/>	<hr/>
	\$2,621 06	\$2,621 06

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,359 76
Electric plant,	10,884 27
Electric lines,	12,082 84
Meters,	1,848 49
Transformers,	1,210 00
Arc lamps,	2,362 82
Due for light and power,	994 04
Carbons on hand,	33 20
Oil and waste on hand,	10 34
Incandescent lamps on hand,	32 73
Globes on hand,	9 80
Other materials and tools on hand,	190 40
Horses, wagons, etc.,	95 00
Sundry accounts due the company,	296 95
Office furniture,	41 55
Cash on hand,	15 81
Unexpired insurance,	118 44
	<hr/>
Total assets, as per books of the company,	\$31,586 44

LIABILITIES.

Capital stock,	\$12,000 00
Bonds issued,	11,500 00
Notes payable,	5,402 50
Unpaid bills,	327 53
Interest due but not paid,	98 33
	<hr/>

Total liabilities, as per books of the company,	\$29,328 36
Profit and loss balance,	2,258 08

\$31,586 44

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,466 74	
Income from sale of light and power,		\$6,851 73
other sources,		193 24
Balance to profit and loss,	2,578 23	
	<hr/>	<hr/>
	\$7,044 97	\$7,044 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$679 62
Balance of manufacturing account,		2,578 23
Lamp sales,		42 36
Interest paid,	\$953 59	
Other items,	88 54	
Balance June 30, 1897,	2,258 08	
	<hr/>	<hr/>
	\$3,300 21	\$3,300 21

WOBURN ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$22,858 52
Steam plant,	53,475 98
Electric plant,	72,435 52
Electric lines, transformers and arc lamps,	173,654 99
Meters,	1,931 12
Patent rights,	20,500 00
Due for light and power,	7,820 43
Fuel on hand,	2,872 26
Carbons on hand,	23 15
Oil and waste on hand,	32 00
Incandescent lamps on hand,	89 69
Globes on hand,	5 00
Other materials on hand,	189 00
Horses, wagons, etc.,	517 00
Sundry accounts due the company,	4,049 55
Office furniture,	445 82
Cash on hand,	389 23
Notes receivable,	9,199 01
	<hr/>
Total assets, as per books of the company,	\$370,488 27
Profit and loss balance,	4,369 63
	<hr/>
	\$374,857 90

LIABILITIES.

Capital stock,	\$120,000 00
Bonds issued,	64,500 00
Notes payable,	177,656 94
Unpaid bills,	12,375 96
Amounts due from the company not included above,	325 00
	<hr/>
Total liabilities, as per books of the company,	\$374,857 90

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$35,272 11	
Income from sale of light and power,		\$46,677 01
Balance to profit and loss,	11,404 90	
	<hr/>	<hr/>
	\$46,677 01	\$46,677 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$14,586 42	
Balance of manufacturing account,		\$11,404 90
Interest cancelled,		13,015 00
Interest accrued,	14,203 11	
Balance June 30, 1897,		4,369 63
	<u>\$28,789 53</u>	<u>\$28,789 53</u>

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$9,835 81
Machinery and manufacturing appliances,	28,122 84
Street mains,	30,252 87
Meters,	3,000 00
Due for gas,	2,140 45
Coal on hand,	674 45
Coke on hand,	45 00
Tar on hand,	601 55
Enrichers on hand,	50 00
Purifying materials on hand,	74 16
Stoves and fixtures on hand,	657 52
Office furniture,	268 50
Cash on hand,	3,094 35
Investments,	7,500 00
Total assets, as per books of the company,	<u>\$86,317 50</u>

LIABILITIES.

Capital stock,	\$45,100 00
Deposits,	101 00
Depreciation fund,	5,000 00
Total liabilities, as per books of the company,	<u>\$50,201 00</u>
Profit and loss balance,	36,116 50
	<u>\$86,317 50</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,315 67	
Income from sale of gas,		\$16,188 46
residuals,		2,451 85
other sources,		14 25
Balance to profit and loss,	5,338 89	
	<u>\$18,654 56</u>	<u>\$18,654 56</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$38,766 39
Balance of manufacturing account,		5,338 89
Interest received,		164 58
Jobbing account,		734 42
Dividends declared,	\$3,608 00	
Depreciation fund,	5,279 78	
Balance June 30, 1897,	36,116 50	
	<u>\$45,004 28</u>	<u>\$45,004 28</u>

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$78,992 25
Steam plant,	52,932 87
Electric plant,	61,383 20
Electric lines,	86,525 90
Meters,	8,832 69
Transformers,	11,647 87
Arc lamps,	17,925 91
Due for light and power,	18,761 32
Fuel on hand,	588 75
Carbons on hand,	2,171 50
Oil and waste on hand,	75 55
Incandescent lamps on hand,	778 69
Globes on hand,	220 93
Other materials on hand,	1,468 14
Fixtures on hand,	1,770 87
Horses, wagons, etc.,	668 46
Sundry accounts due the company,	25,663 19
Office furniture,	855 70
Cash on hand,	21,513 95

Total assets, as per books of the company, \$392,777 74

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	100,000 00
Unpaid bills,	2,285 77

Total liabilities, as per books of the company, \$302,285 77

Profit and loss balance, 90,491 97

\$392,777 74

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$102,122 88	
Income from sale of light and power,		\$176,419 52
Balance to profit and loss,	74,296 64	
	\$176,419 52	\$176,419 52

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1896,		\$62,218 19
Balance of manufacturing account,		74,296 64
Interest received,		907 70
Jobbing account,		165 48
Interest paid,	\$5,000 00	
Dividends declared,	16,000 00	
Depreciation,	26,096 04	
Balance June 30, 1897,	90,491 97	
	\$137,588 01	\$137,588 01

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$182,990 00
Machinery and manufacturing appliances,	258,640 00
Street mains,	180,379 90
Meters,	15,778 45
Due for gas,	15,354 64
Gas coal on hand,	20,661 60
Coke on hand,	1,000 00
Tar on hand,	1,600 00
Enrichers on hand,	6,437 54
Cash on hand,	27,241 22
Investments,	3,352 50

Total assets, as per books of the company, \$713,435 85

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	100,000 00
Deposits,	5,465 61
Unpaid dividends,	10,130 00

Total liabilities, as per books of the company, \$615,595 61
 Profit and loss balance, 97,840 24

\$713,435 85

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$161,363 11	
Income from sale of gas,		\$243,400 13
residuals,		15,000 17
other sources,		142 75
Balance to profit and loss,	97,179 94	
	\$258,543 05	\$258,543 05

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$90,584 65
Balance of manufacturing account,		97,179 94
Interest received,		828 68
Other items of income,		48 58
Interest paid,	\$5,025 27	
Dividends declared,	50,000 00	
Depreciation,	35,776 34	
Balance June 30, 1897,	97,840 24	
	\$188,641 85	\$188,641 85

APPENDIX B.—MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1897.

[For some explanation of these statements see under title "MUNICIPAL OWNERSHIP"
in the body of the report.]

BRAINTREE.

ASSETS.

Real estate,	\$6,188 11
Steam plant,	9,730 46
Electric plant,	10,526 53
Electric lines,	15,519 87
Transformers,	3,138 29
Meters,	2,339 31
Arc lamps,	3,110 36
Incandescent street lamps,	540 54
Due for electric light and power,	2,581 23
Fuel on hand,	20 10
Carbons on hand,	187 00
Oil and waste on hand,	40 80
Incandescent lamps on hand,	107 10
Globes on hand,	4 00
Other materials on hand,	393 00
Station tools and appliances,	144 60
Distribution tools and appliances,	305 90
Cash (or town treasury),	790 00
Sinking funds,	1,818 79

Total assets, as per books of the plant,	\$57,485 99
Profit and loss balance,	5,925 99

\$63,411 98

LIABILITIES.

Appropriations for construction,	\$8,390 81
note payments,	10,000 00
Overdrafts,	5,067 50
Bonds outstanding,	16,500 00
Notes payable,	23,000 00
Unpaid bills,	125 00
Interest accrued,	328 67

Total liabilities, as per books of the plant,	\$63,411 98
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,993 64	
Income from sale of light and power,		\$5,558 47
other sources,		209 85
Balance to profit and loss,		5,225 32
	<u>\$10,993 64</u>	<u>\$10,993 64</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1896,	\$4,756 59	
Balance of manufacturing account,	5,225 32	
Appropriation for maintenance,		\$6,800 23
interest,		1,620 00
Jobbing account,		827 98
Income from sinking funds,		98 79
Interest paid,	1,617 00	
Depreciation,	3,132 38	
Other items,	541 70	
Balance June 30, 1897,		5,925 99
	<u>\$15,272 99</u>	<u>\$15,272 99</u>

CHICOPEE.

ASSETS.

Real estate,	\$25,228 01
Steam plant,	20,206 22
Electric plant,	12,294 37
Electric lines,	16,824 26
Meters,	2,311 37
Transformers,	2,011 16
Arc lamps,	6,909 48
Due for light and power,	23 34
Fuel on hand,	68 00
Carbons on hand,	59 50
Oil and waste on hand,	29 25
Incandescent lamps on hand,	88 92
Globes on hand,	4 91
Other materials on hand,	365 19
Tools on hand,	1,621 93
Horses, wagons, etc.,	279 00
Sundry accounts receivable,	67 18
Office furniture,	96 40
Cash (or city treasury),	2,612 03
Total assets, as per books of the plant,	<u>\$91,100 52</u>

LIABILITIES.

Appropriations for construction,	\$2,500 00
bond payments,	3,000 00
Bonds issued,	78,000 00
Notes payable,	6,000 00
Interest accrued,	280 00
Total liabilities, as per books of the plant,	<u>\$89,780 00</u>
Profit and loss balance,	1,320 52
	<u>\$91,100 52</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,253 71	
Income from sale of light and power,		\$2,831 88
Balance to profit and loss,		8,421 83
	<u>\$11,253 71</u>	<u>\$11,253 71</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1896,		\$1,491 00
Balance of manufacturing account,	\$8,421 83	
Appropriation for maintenance,		11,156 34
interest,		5,010 00
Interest paid,	3,400 00	
Depreciation,	4,514 99	
Balance June 30, 1897,	1,320 52	
	<u>\$17,657 34</u>	<u>\$17,657 34</u>

DANVERS.

ASSETS.

Real estate,	\$1,979 64
Steam plant,	7,768 37
Electric plant,	4,379 10
Electric lines,	6,863 03
Meters,	971 87
Transformers,	1,406 86
Arc lamps,	3,085 64
Due for light and power,	112 70
Fuel on hand,	25 88
Carbons on hand,	42 00
Oil and waste on hand,	21 30
Incandescent lamps on hand,	25 00
Globes on hand,	5 76
Other materials on hand,	250 45
Tools on hand,	271 65
Office furniture,	25 00
Cash (or town treasury),	5,318 44
Insurance,	51 42
Sinking funds,	770 90
Total assets, as per books of the plant,	<u>\$33,375 01</u>
Profit and loss balance,	3,368 80
	<u>\$36,743 81</u>

LIABILITIES.

Appropriations for construction,	\$3,626 87
bond payments,	13,500 00
sinking funds,	770 90
Bonds outstanding,	18,000 00
Unpaid bills,	746 04
Interest accrued,	100 00
Total liabilities, as per books of the plant,	<u>\$36,743 81</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,154 02	
Income from sale of light and power,		\$860 68
Balance to profit and loss,		4,293 34
	<u>\$5,154 02</u>	<u>\$5,154 02</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$1,560 44	
Balance of manufacturing account,	4,293 34	
Appropriation for maintenance,		\$3,800 00
interest,		640 00
Incandescent lighting in town offices,		36 09
Other items of income,		9 45
Interest paid,	608 33	
Depreciation,	1,392 23	
Balance June 30, 1897,		3,368 80
	<u>\$7,854 34</u>	<u>\$7,854 34</u>

HINGHAM.

ASSETS.

Electric lines,	\$16,206 57
Transformers,	1,389 85
Meters,	1,450 56
Incandescent street lamps,	158 40
Due for light and power,	352 78
Incandescent lamps on hand,	218 71
Other materials on hand,	302 05
Distribution tools and appliances,	164 00
Sundry accounts receivable,	47 44
Office furniture,	19 00
Cash (or town treasury),	1,536 06
Total assets, as per books of the plant,	\$21,845 42
Profit and loss balance,	2,094 94
	<u>\$23,940 36</u>

LIABILITIES.

Appropriations for construction,	\$5,660 36
Notes payable,	18,000 00
Interest accrued,	280 00
Total liabilities, as per books of the plant,	<u>\$23,940 36</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,555 01	
Income from sale of light and power,		\$4,479 26
other sources,		260 30
Balance to profit and loss,		4,815 45
	<u>\$9,555 01</u>	<u>\$9,555 01</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$2,170 39	
Balance of manufacturing account,	4,815 45	
Appropriation for maintenance,		\$11,768 75
interest,		720 00
Jobbing account,		1,130 42
Interest paid,	713 33	
Depreciation,	1,183 01	
Receipts paid to town treasurer,	5,878 70	
Jobbing account,	943 23	
Balance June 30, 1897,		2,094 94
	<u>\$15,704 11</u>	<u>\$15,704 11</u>

HUDSON.

ASSETS.

Real estate,	\$2,952 08
Steam plant,	1,619 23
Electric plant,	6,337 50
Electric lines,	6,004 19
Meters,	322 29
Transformers,	780 00
Arc lamps,	732 93
Incandescent street lamps,	1,170 00
Inside wiring,	396 14
Due for light and power,	257 13
Incandescent lamps on hand,	40 00
Globes on hand,	3 00
Other materials on hand,	1,009 74
Tools on hand,	8 43
Sundry accounts receivable,	10 14
Office furniture,	27 00
Cash (or town treasury),	5,289 77

Total assets, as per books of the plant, \$26,959 57

LIABILITIES.

Appropriation for construction,	\$2,835 24
Notes payable,	18,000 00
Unpaid bills,	3,849 89
Interest accrued,	360 00

Total liabilities, as per books of the plant, \$25,045 13

Profit and loss balance, 1,914 44

\$26,959 57

MANUFACTURING ACCOUNT.

(From Jan. 15, 1897.)

	Dr.	Cr.
Operating expenses,	\$1,571 48	
Income from sale of light and power,		\$804 62
Balance to profit and loss,		766 86
	<u>\$1,571 48</u>	<u>\$1,571 48</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,	\$766 86	
Appropriation for maintenance,		\$3,664 76
Premium on sale of notes,		312 40
Other items of income,		1 00
Interest paid,	360 00	
Depreciation,	520 88	
Receipts paid to town treasurer,	415 98	
Balance June 30, 1897,	1,914 44	
	<u>\$3,978 16</u>	<u>\$3,978 16</u>

HULL.

ASSETS.

Real estate,	\$13,687 15
Steam plant,	27,881 80
Electric plant,	11,595 19
Electric lines (commercial),	13,392 60
Incandescent street lines and lamps,	13,353 61
Meters,	1,786 67
Transformers,	7,970 48
Arc lamps,	488 54
Inside wiring,	89 29
Due for light and power,	1,934 33
Fuel on hand,	645 67
Carbons on hand,	19 00
Oil and waste on hand,	57 93
Incandescent street lamps on hand,	50 34
Incandescent lamps on hand (commercial),	232 61
Globes on hand,	6 00
Other materials on hand,	239 62
Tools and appliances,	262 90
Station supplies,	28 47
Horses, wagons, etc.,	167 55
Office furniture,	162 45
Cash (or town treasury),	5,722 48
Insurance,	84 95
Sinking funds,	8,448 80
Total assets, as per books of the plant,	\$108,308 43
Profit and loss balance,	22,729 81
	\$131,038 24

LIABILITIES.

Appropriation for construction,	\$13,765 69
note payments,	5,000 00
sinking funds,	6,333 00
Bonds outstanding,	60,000 00
Notes payable,	36,602 00
Unpaid bills,	6,947 76
Deposits,	459 34
Interest accrued,	1,930 45
Total liabilities, as per books of the plant,	\$131,038 24

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$15,405 89	
Income from sale of light and power,		\$8,595 80
other sources,		300 25
Balance to profit and loss,		6,509 84
	\$15,405 89	\$15,405 89

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$11,957 22	
Balance of manufacturing account,	6,509 84	
Appropriation for maintenance,		\$4,853 15

Income from sinking funds,		\$115 80
Jobbing account,		66 86
Interest paid,	\$4,553 51	
Depreciation,	4,745 05	
Balance June 30, 1897,		22,729 81
	<hr/>	<hr/>
	\$27,765 62	\$27,765 62

MARBLEHEAD.

ASSETS.

Real estate,	\$24,856 77
Steam plant,	16,405 72
Electric plant,	9,085 77
Electric lines,	16,049 02
Transformers,	3,076 10
Meters,	2,000 29
Arc lamps,	3,125 06
Incandescent street lamps,	27 40
Due for light and power,	364 41
Fuel on hand,	72 00
Carbons on hand,	48 00
Oil and waste on hand,	15 00
Globes on hand,	3 00
Tools and appliances,	100 00
Horses, wagons, etc.,	175 00
Cash (or town treasury),	9,359 74
Sinking funds,	2,041 00
	<hr/>
Total assets, as per books of the plant,	\$86,804 28

LIABILITIES.

Appropriations for construction,	\$17,017 82
sinking funds,	3,000 00
note payments,	6,000 00
Bonds outstanding,	50,000 00
Notes payable,	10,000 00
Unpaid bills,	302 16
	<hr/>
Total liabilities, as per books of the plant,	\$86,819 98
Profit and loss balance,	484 30
	<hr/>
	\$86,804 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,031 44	
Income from sale of light and power,		\$4,582 32
other sources,		181 32
Balance to profit and loss,		6,267 80
	<hr/>	<hr/>
	\$11,031 44	\$11,031 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$5,146 59
Balance of manufacturing account,	\$6,267 80	
Appropriation for maintenance,		10,382 18
interest,		2,320 00

Other items of income,		\$126 00
Interest paid,	\$2,320 00	
Depreciation,	4,130 55	
Receipts paid to town treasurer,	4,469 96	
Other items,	302 16	
Balance June 30, 1897,	484 30	
	<hr/>	<hr/>
	\$17,974 77	\$17,974 77

MIDDLEBOROUGH.

ASSETS.

Real estate,	\$17,455 86
Machinery and manufacturing appliances (gas),	6,618 84
Street mains (gas),	2,757 43
Meters (gas),	1,000 83
Due for gas,	757 96
Gas coal on hand,	67 25
Enrichers on hand,	75 00
Water power,	14,652 68
Steam plant (electric),	6,877 79
Electric plant,	8,427 87
Electric lines,	8,879 82
Transformers,	1,567 44
Meters (electric),	746 25
Arc lamps,	2,125 00
Due for electric light and power,	1,508 11
Fuel on hand (electric),	21 32
Carbons on hand,	42 50
Oil and waste on hand,	19 98
Globes on hand,	1 50
Other materials on hand,	158 25
Tools and appliances (gas),	95 00
Tools and appliances (electric),	333 80
Horses, wagons, etc.,	150 00
Sundry accounts receivable,	487 61
Cash (or town treasury),	4,599 36
	<hr/>
Total assets, as per books of the plant,	\$79,427 45
Profit and loss balance,	24,835 57

\$104,263 02

LIABILITIES.

Appropriations for construction,	\$9,518 54
extraordinary repairs,	2,590 00
bond payments,	4,000 00
Bonds outstanding,	72,000 00
Notes payable,	15,000 00
Unpaid bills,	346 70
Interest due but not paid,	300 00
Interest accrued on bonds and notes,	507 78
	<hr/>
Total liabilities, as per books of the plant,	\$104,263 02

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,974 14	
{ electric,	8,427 44	
Income from sale of gas,		\$3,390 41
other sources (gas),		49 48
sale of electric light and power,		5,711 89
Balance to profit and loss, { gas,		534 25
{ electric,		2,715 55
	<hr/> \$12,401 58	<hr/> \$12,401 58

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$9,716 92	
Balance of gas manufacturing account,	534 25	
Balance of electric manufacturing account,	2,715 55	
Appropriations for maintenance,		\$3,675 00
interest,		3,480 00
insurance,		436 00
overdrafts of 1896,		722 00
Income for 1896 and 1896, not heretofore credited,		414 30
Bad bills collected,		322 09
Interest paid,	3,321 11	
Loss on wiring account,	378 58	
Suburban lighting,	360 96	
Depreciation,	9,732 01	
Deficit of 1896 not elsewhere charged,	7,096 38	
Other items,	29 20	
Balance June 30, 1897,		24,835 57
	<hr/> \$33,884 96	<hr/> \$33,884 96

NEEDHAM.

ASSETS.

Electric lines,	\$11,250 00
Transformers,	60 00
Arc lamps,	90 00
Incandescent lamps on hand,	30 00
Globes on hand,	5 10
Other materials on hand,	42 99
Cash (or town treasury),	1,621 41
Total assets, as per books of the plant,	<hr/> \$13,099 50
Profit and loss balance,	1,375 33
	<hr/> \$14,474 83

LIABILITIES.

Appropriations for construction,	\$620 16
bond payments,	200 00
Bonds outstanding,	13,300 00
Interest accrued,	354 67
Total liabilities, as per books of the plant,	<hr/> \$14,474 83

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,454 27	
Balance to profit and loss,		\$2,454 27
	<hr/> \$2,454 27	<hr/> \$2,454 27
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1896,	\$454 67	
Balance of manufacturing account,	2,454 27	
Appropriation for maintenance,		\$3,000 00
Interest paid,	532 00	
Depreciation,	602 16	
Unexpended balance Dec. 31, 1896, returned to town treasurer,	332 23	
Balance June 30, 1897,		1,375 33
	<hr/> \$4,375 33	<hr/> \$4,375 33

NORTH ATTLEBOROUGH.

ASSETS.

Real estate,	\$9,637 18
Steam plant,	14,221 37
Electric plant,	6,857 65
Electric lines,	17,054 95
Transformers,	2,624 12
Meters,	1,912 90
Arc lamps,	90 21
Incandescent street lamps,	280 31
Due for light and power,	247 30
Carbons on hand,	15 32
Incandescent lamps on hand,	225 00
Other materials on hand,	283 25
Tools and appliances,	315 54
Office furniture,	125 52
Cash (or town treasury),	8,067 24
Sinking funds,	2,564 10
Total assets, as per books of the plant,	<hr/> \$64,251 96

LIABILITIES.

Appropriations for construction,	\$6,519 35
sinking fund,	3,200 00
Bonds outstanding,	50,000 00
Unpaid bills,	121 70
Total liabilities, as per books of the plant,	<hr/> \$59,841 05
Profit and loss balance,	4,410 91
	<hr/> \$64,251 96

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,989 06	
Income from sale of light and power,		\$4,340 26
Balance to profit and loss,		3,648 80
	<hr/> \$7,989 06	<hr/> \$7,989 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$8,642 37
Balance of manufacturing account,	\$3,648 80	
Appropriation for maintenance,		7,590 61
Overdrafts to Feb. 1, 1897,		627 74
Appropriation for interest,		2,000 00
Jobbing account,		249 74
Jobbing receipts returned by town treasurer,		249 74
Interest on sinking fund bonds,		87 90
Interest paid,	2,000 00	
Depreciation,	2,758 34	
Receipts paid to town treasurer,	4,568 50	
Other items,	61 55	
Balance June 30, 1897,	4,410 91	
	<hr/>	<hr/>
	\$17,448 10	\$17,448 10

PEABODY.

ASSETS.

Real estate,	\$14,196 11
Steam plant,	14,848 66
Electric plant,	6,748 93
Electric lines,	8,857 66
Transformers,	2,638 34
Meters,	2,162 76
Arc lamps,	4,950 68
Inside wiring,	1,433 17
Due for light and power,	1,648 76
Fuel on hand,	26 64
Carbons on hand,	122 00
Oil and waste on hand,	38 50
Incandescent lamps on hand,	18 20
Globes on hand,	3 00
Other electric materials on hand (tools),	30 00
Sundry accounts receivable,	280 00
Office furniture,	46 50
Cash (or town treasury),	11,672 38
Sinking funds,	3,049 68
	<hr/>
Total assets, as per books of the plant,	\$72,771 97
Profit and loss balance,	7,035 91
	<hr/>
	\$79,807 88

LIABILITIES.

Appropriations for construction,	\$19,366 55
note payments,	8,000 00
sinking funds,	4,000 00
Bonds outstanding,	40,000 00
Notes payable,	7,700 00
Unpaid bills,	741 33
	<hr/>
Total liabilities, as per books of the plant,	\$79,807 88

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,071 48	
Income from sale of light and power,		\$5,531 69
other sources,		85 50
Balance to profit and loss,		7,454 29
	<u>\$13,071 48</u>	<u>\$13,071 48</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$4,373 89	
Balance of manufacturing account,	7,454 29	
Appropriations for maintenance,		\$12,409 00
interest,		1,945 00
insurance,		231 00
Income from sinking funds,		110 76
Interest paid,	2,010 00	
Depreciation,	3,537 26	
Receipts paid to town treasurer,	3,956 93	
Other items,	399 30	
Balance June 30, 1897,		7,035 91
	<u>\$21,731 67</u>	<u>\$21,731 67</u>

READING.

ASSETS.

Real estate,	\$19,491 20
Steam plant,	13,092 40
Electric plant,	7,092 75
Electric lines,	15,938 98
Transformers,	2,049 05
Meters,	1,380 45
Arc lamps,	2,211 56
Inside wiring and lamps,	565 77
Due for light and power,	355 26
Fuel on hand,	120 25
Carbons on hand,	12 00
Oil and waste on hand,	47 00
Incandescent lamps on hand,	193 02
Globes on hand,	13 50
Other materials on hand,	471 24
Sundry accounts receivable,	471 66
Office furniture,	352 00
Cash (or town treasury),	6,023 73
Total assets, as per books of the plant,	\$69,881 82
Profit and loss balance,	118 18

\$70,000 00

LIABILITIES.

Appropriations for construction,	\$4,500 00
bond payments,	2,000 00
note payments,	1,400 00
Bonds outstanding,	48,000 00
Notes payable,	14,100 00

Total liabilities, as per books of the plant, \$70,000 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,619 46	
Income from sale of light and power,		\$2,533 02
other sources,		100 70
Balance to profit and loss,		5,985 74
	<u>\$8,619 46</u>	<u>\$8,619 46</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$1,552 33	
Balance of manufacturing account,	5,985 74	
Appropriations for maintenance,		\$11,000 00
interest,		2,540 00
Interest on deposits,		10 30
Wiring account,		206 93
Other items of income,		13 54
Interest paid,	2,370 00	
Depreciation,	3,352 06	
Wiring materials charged off,	554 73	
Fixtures charged off,	74 09	
Balance June 30, 1897,		118 18
	<u>\$13,888 95</u>	<u>\$13,888 95</u>

WAKEFIELD.

ASSETS.

Real estate,	\$30,121 93
Machinery and manufacturing appliances (gas),	33,154 91
Street mains (gas),	20,796 99
Meters (gas),	2,957 11
Due for gas,	1,315 54
Gas coal on hand,	685 51
Oil lighting material,	28 46
Enrichers on hand,	24 75
Other gas materials on hand,	592 62
Stoves on hand,	38 50
Steam plant (electric),	17,813 99
Electric plant,	13,309 99
Electric lines,	21,423 68
Transformers,	2,788 81
Meters (electric),	1,707 38
Are lamps,	3,831 43
Due for electric light and power,	403 10
Fuel on hand (electric),	985 08
Carbons on hand,	35 37
Oil and waste on hand,	32 02
Incandescent lamps on hand,	35 76
Globes on hand,	24 30
Other electric materials on hand,	217 23
Tools and appliances (electric),	368 82
Tools and appliances (gas),	411 76
Horses, wagons, etc.,	530 15
Sundry accounts receivable,	252 74
Office furniture,	240 45

cxxxviii GAS AND ELECTRIC LIGHT.

[Jan.

Cash (or town treasury),	\$3,056 29
Insurance unexpired,	197 66
Total assets, as per books of the plant,	\$157,382 33
Profit and loss balance,	26,673 18

\$184,055 51

LIABILITIES.

Appropriations for construction,	\$2,000 00
bond payments,	6,000 00
Bonds outstanding,	174,000 00
Unpaid bills,	211 51
Deposits,	104 00
Interest accrued,	1,740 00
Total liabilities, as per books of the plant,	\$184,055 51

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$8,177 18	
electric,	12,273 44	
Income from sale of gas,		\$11,288 75
residuals,		1,303 91
sale of electric light and power,		4,268 29
other sources (electric),		600 00
Balance to profit and loss, { gas,	4,415 48	
electric,		7,405 15
	\$24,866 10	\$24,866 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,	\$21,017 01	
Balance of gas manufacturing account,		\$4,415 48
Balance of electric manufacturing account,	7,405 15	
Appropriation for maintenance,		5,750 00
interest,		7,020 00
Jobbing account,		111 39
Other items of income,		9 15
Interest paid,	6,990 00	
Oil lights,	514 34	
Depreciation,	7,784 54	
Gas stoves,	17 04	
Bad debts,	251 12	
Balance June 30, 1897,		26,673 18
	\$43,979 20	\$43,979 20

WELLESLEY.

ASSETS.

Electric lines,	\$13,674 00
Incandescent lamps on hand,	7 80
Other materials on hand,	6 98
Tools and appliances,	15 50
Sundry accounts receivable,	35 00
Cash (or town treasury),	4,383 26
Total assets, as per books of the plant,	\$18,122 54
Profit and loss balance,	340 88
	\$18,462 92

LIABILITIES.

Appropriations for bond payments,	\$7,000 00
Bonds outstanding,	11,000 00
Unpaid bills,	316 25
Interest accrued,	146 67

Total liabilities, as per books of the plant, \$18,462 92

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,461 54	
Income from sale of light,		\$120 00
other sources,		150 00
Balance to profit and loss,		4,191 54
	<hr/> \$4,461 54	<hr/> \$4,461 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896,		\$584 18
Balance of manufacturing account,	\$4,191 54	
Appropriation for maintenance,		4,000 00
Interest,		460 00
Interest paid,	473 34	
Depreciation,	719 68	
Balance June 30, 1897,		340 38
	<hr/> \$5,384 56	<hr/> \$5,384 56

APPENDIX C.

SPECIAL REPORT RELATIVE TO CERTAIN DEATHS FROM
ASPHYXIATION BY ILLUMINATING GAS.*Commonwealth of Massachusetts.*IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, Feb. 10, 1897.*To the House of Representatives.*

We have the honor to acknowledge the receipt, on the twenty-first day of January last, of an order of the House of Representatives of which the following is a copy: *Ordered*, That the Board of Gas and Electric Light Commissioners report to the House, within three weeks, as to the cause of the recent deaths in the city of Boston since Jan. 1, 1897, from asphyxiation, with such recommendations for legislation as to them seem expedient.

The deaths from asphyxiation by illuminating gas which were reported to the Board between January 1 and the date of the order are those of Victor Croce, January 4; Mary and Margaret Reynolds and Annie Kenealy, January 17; Walter E. Hynes and John McNulty, Walter Sample and Richard Benning, January 18.

The causes of these deaths will be best understood from the following facts ascertained by an examination of the premises where they occurred and careful inquiry of those persons who might be supposed to possess any reliable and material knowledge of the events.

Victor Croce was found about eight o'clock in the morning of January 4 in bed in his room at No. 7 Rutland Street, overcome by gas. This was a side room on the second floor, 12 feet 4 inches long, 8 feet 9 inches wide and 8 feet 10 inches high. Beyond this measurement projected a bay containing three windows. The person who found him thought he was not yet dead, but before a physician who lived in the same block could be summoned, he had expired. This room was in a four-story house having common

stairs and hallway from which one door only opened into each flat, each floor having a private hallway. The smell of gas was first noticed on the floor above about seven A.M., but it was nearly an hour later before the room of Mr. Croce was entered. The odor of the gas seemed to be more noticeable in the common stairway and halls than in the private hall of the second floor. A gas flame was burning in this common hall and at the top of the house was a door leading to the roof, which was usually open about three or four inches and probably was in this condition at the time. This combination may have caused currents of air which drew the gas from the private into the common hall. The door between these halls was closed; that leading from Mr. Croce's room into the private hall was closed but not latched and there was a closed transom over it. None of the persons on that floor noticed the odor of gas until aroused by the tenant above. The man was undressed and in bed when found and the body warm. There was a small gas-heating stove in the room connected by a flexible tube to the back fitting on the wall gas-bracket and the stop-cocks of the back fitting and of the stove were found open. All parts of the fixtures were in good condition when examined. Mr. Croce was last seen alive about nine P.M. of the day before, when he returned to his room in apparent good spirits and not intoxicated. The gas was burning in the stove when he was last seen. It was said he was not in the habit of using the wall bracket for lighting purposes, but instead, the central light which depended from the ceiling and the key to the gas burner on the wall bracket was not opened. When seen by the medical examiner the skin presented the typical discolorations of carbon monoxide poisoning.

Mary Reynolds, aged 6 years; Margaret Reynolds, aged 3 years, and Annie Kenealy, aged 16 years, were found dead in their bed, lying in a natural attitude as if asleep, in a room at 107 Heath Street, Roxbury, about eight o'clock on the morning of Sunday, January 17. The eldest girl was a servant who had some charge of the children named. When the room was opened in the morning, it seemed to be filled with gas which was still escaping from the partially open key in the bracket fixture. Two half-burned matches were on the floor under the gas fixture. The room was 7 feet two inches long, 8 feet wide and 9 feet high, and the consumption of gas when examined by the board at midday a few days later, was nine feet per hour. A physician was called at once, who stated that rigor mortis had set in in the case of the two children, and the bodies were very cold. The rigidity was not so marked in the case of the eldest. He expressed the opinion that all must have been dead at least four or five hours. The fixture when examined appeared to be in good condition, but had been moved so

that the burning gas had smoked the casing of the door near where it was located. The room contained a bed upon which the children were sleeping and the bureau. The two Reynolds children were in bed and asleep sometime before ten o'clock, and at that hour were visited by their father, who found nothing unusual about them or the room. The girl, Annie, went to bed about eleven o'clock; she was instructed not to use the gas to light the room, but advised to take a kerosene lamp for use when going to bed. She stated, however, that she needed no light in the room as plenty of light was furnished from the store across the street, which was still open. This bedroom opened out of the front room of the house and the rest of the family occupied rooms opening out of the next room in the rear. The door of the room was found closed, which was contrary to the usual custom. The window also was closed, but the sash was so loose that it rattled easily.

At about nine o'clock on the morning of January 18 Walter E. Hynes, aged 35, and John McNulty, aged 41, were found dead in bed in their bedroom at No. 661 Tremont Street. The room was 10 feet long, 6 feet 9 inches wide and 8 feet 6 inches high, on the third floor. It contained a folding mantel bed, a bureau, a small table and two chairs. When found McNulty was lying on the back side of the bed, under the bed-clothes, on his back. Hynes was sitting on the side of the bed, leaning forward with his head resting on the bureau. Blood and serum were upon the floor under his face. The window of the room had a double sash; the inner one was open but the outer one was tightly closed. Gas was escaping from a single bracket fixture in the room, the key of which was wide open. The bodies showed the usual appearance of poisoning by illuminating gas. Upon the mantel above the bed were two bottles which had contained whiskey, one a quart bottle, the other a pint bottle, each of which when found contained about half a pint. The men were last seen about midnight on Saturday night. The servant made two attempts to enter the room on Sunday, once about eleven A.M., and again between three and four P.M., but the door was locked and no smell of gas was noticed. She hung a clean towel upon the door knob at the first call, which was found there on the following morning when the room was entered. No smell of gas was noticed until the landlord made his investigation on Monday morning and was endeavoring to pick the lock and work the key, which had been placed in it from the inside of the door.

About nine o'clock on the morning of January 18 the odor of illuminating gas was noticed in the premises, No. 22 Dwight Street, and was traced to a room on the third floor occupied by Walter Sample, aged 23, and Richard Benning aged 40. When

the room was entered, the gas was found escaping from a single burner of the bracket fixture, whose key was reported to be wide open. Both men were dead. The room was 12 feet long, 6 feet 6 inches wide, 9 feet 6 inches high. Benning was on the back side of the bed, wearing shirt and drawers, covered with the bed-clothes. Sample was on the outside of the bed with his head at the foot of the same and his feet upon the pillow, having removed only his overcoat and boots. Under the gas burner on the commode burnt matches were found, and they had burned through the towel with which the commode was covered. The odor was first noticed in the room above and then slightly in the hall of the floor on which were the men. The window of the room was closed but the sash was loose and, when a match was lighted in the hallway, a current of air was noticed drawing through the hall toward the room where the men were. The men were last seen about 2.30 in the morning when the landlady was awakened by their entrance. Both men were under the influence of liquor and Sample stumbled at the front door and again on the stairs, nearly falling before he reached the first floor and was helped up by Benning. Benning had a cough and was consumptive in appearance, Sample much stronger. A physician was called but could do nothing. The key of the burner was wide open and the consumption when the Board made its examination was about ten feet per hour.

Respecting the second portion of the order, as to what legislation may be expedient, several propositions have been suggested and considered by the Board.

First, to require the use in the sleeping-rooms of hotels and lodging-houses of some kind of burner from which the gas cannot escape except when lighted.

Second, to prohibit the use of gas in sleeping-rooms which contain less than a definite number of cubic feet.

Third, to provide for the systematic inspection of gas fixtures and piping by some duly authorized public officer.

Fourth, to define by statute the amount of carbonic oxide or other ingredient which may exist in the gas, and to prohibit the distribution of gas containing an excess of such ingredients.

We have endeavored to examine these suggestions with the aid of all the data in our possession bearing upon the subject. The attention of the Board has from time to time been called to certain types of burner which automatically stop the flow of gas if blown out or otherwise accidentally extinguished, but through lack of confidence in their durability and certainty of operation, the Board has not seen its way clear to recommend legislation which would require their adoption. The unreliability of the burners heretofore considered has already been proven and although other types are

now proposed for use and have been examined by the Board, none of these seem to promise that degree of efficiency and durability which ought to be combined in any mechanical contrivance whose use for this purpose is to be made compulsory by statute. To require by law the use of an inefficient article might, by inviting confidence in its reliability, increase rather than diminish the number of accidents. If it be within the range of mechanical possibility to make a device that will fulfil the requirements of safety, simplicity and effectiveness at a reasonable cost, it may be found expedient to make some special provision for examining and testing such appliances and for stimulating their invention.

The second suggestion probably arises from the fact, generally well understood, that fatal accidents from escaping gas occur most frequently in sleeping-rooms of very small size and without ventilation, such as the side rooms in houses in a city block; but these accidents are by no means confined to such rooms. They have, in fact, occurred in rooms so large that to reach all cases it would be necessary to prohibit the use of such appliances in all sleeping-rooms of whatever size or location. When we consider the large number of such rooms in which gas is used without any harm whatever and the great convenience which it brings, it will be readily seen that such prohibition would be, upon the whole, inadvisable.

Out of the total of three hundred and fifty-seven casualties reported to the Board during the seven years ending with the thirty-first day of December last, twenty-two were perhaps in some degree attributable to imperfect fixtures; that is to say, imperfect fixtures were found and may have combined with other causes to produce the accidents. Of these thirteen were fatal. The particular imperfections found and the number of persons affected are as follows: keys turning completely around without stopping, so that they might unwittingly be turned too far and the gas turned on again, 8; keys worn so loose as to turn too easily, so that they might unintentionally be reopened after the gas was turned on, 2; fixtures for gas and electric light so constructed that the gas key might be accidentally turned in the dark instead of the electric, 2; fixtures intended by the pulling of a chain to open a valve and let on the gas, and, at the same time, light it by an electric spark, 3; defective automatic regulator in basement, 2; two keys so near together that one might be mistaken for the other and turned unintentionally, 5. While it may be too much to expect that an inspection of pipes and fixtures would greatly reduce the number of casualties, it might eliminate some of them, and, as poor piping and fixtures rather than poor gas are not infrequently the cause of poor light, some advantage in this respect might also be obtained through a strict supervision of such appliances. As to the prob-

able efficiency of such supervision and the amount of work which would be imposed upon the department or officer charged with this duty, it is to be noted that within the municipal limits of the city of Boston, there were in actual use, on the thirtieth day of June last, 81,521 meters, about 50,000 gas stoves, and, as nearly as can be estimated, 1,200,000 burners. Only part of the latter are in use in private apartments, hotels, and lodging-houses, many, of course, being used in stores, shops and offices. From six to seven hundred thousand may be a fair estimate of the number in the first three classes. Should such inspection be thought by the Legislature to be wise, the Board would respectfully suggest that it might, at the option of each city, be assigned to a municipal department vested with ample powers, similar to those now exercised by other sanitary officers, so that the elimination of imperfect or improper appliances might be assured.

The gas in general use in twenty-five of the larger cities and towns in the State is what is commonly known as water gas, or a mixture of coal gas and water gas in varying proportions. It is essentially of the same composition as that in use in nearly every city in the country of any considerable size, wherever a high candle-power of gas is demanded at a low price. Its distribution was formerly prohibited in this State, but was allowed by an act of the Legislature in 1890, with little or no opposition, after the subject had been carefully and exhaustively considered at previous sessions and its advantages and disadvantages had been fully weighed, not only by committees of the Legislature, but apparently by the press and the public. No legislation of which we have any knowledge has elsewhere been adopted on account of accidents arising from its use.

There is a consensus of scientific opinion that the most dangerous element in illuminating gas is carbonic oxide and that, while other elements may produce asphyxiation, this induces a poison through changing the character of the blood. All illuminating gas contains some carbonic oxide and any kind is therefore dangerous to life if it is not burned but breathed; so also gas which is entirely harmless in the hands of those who exercise reasonable care may, with all other conditions alike, be very dangerous in the hands of the very careless or ignorant. The percentage of carbonic oxide in the gas in this State varies from about six to twenty-five, according to the method of its manufacture and the amount of so-called water gas which it contains. It has been satisfactorily shown in laboratory experiments that a very small percentage of this gas in a tightly closed apartment will speedily and invariably cause death, and if the same conditions were met in actual experience, the same results would probably

follow. The question of what percentage of this gas may advisedly be allowed in illuminating gas is a very perplexing and difficult one to solve satisfactorily, particularly because, in the investigation of specific cases, great difficulty is experienced in securing adequate and reliable information. It is frequently impossible to ascertain the length of time that the gas has been flowing into the room and the amount per hour which passed through the burner. The excitement usual at the moment of the discovery of the person injured greatly affects the reliability of any testimony as to whether the stop-cock was fully or partly open. In some instances it is apparent that the inhaling of gas alone would not have produced death but for its combination with diseases existing at the time. In some of the cities supplying this kind of gas no fatal instances have ever occurred from its use. Numerous cases exist where two persons are subjected to the same gas in the same room under apparently the same conditions, where one dies and the other recovers.

Of one hundred and seventy-nine persons mentioned in the cases reported and who recovered after becoming unconscious, ten had inhaled coal gas and one hundred and sixty-nine water gas. Of one hundred and seventy-six fatal cases occurring within the same period, fifty-five were clearly suicidal, with some evidence of a similar intent in certain others.

The fatal cases occurred as follows : in 1889, 2 ; in 1890, 10 ; in 1891, 12 ; in 1892, 18 ; in 1893, 25 ; in 1894, 33 ; in 1895, 26, and in 1896, 50. Those classed as the suicidal occurred as follows : in 1889, 0 ; in 1890, 3 ; in 1891, 3 ; in 1892, 9 ; in 1893, 4 ; in 1894, 10 ; in 1895, 11 ; in 1896, 15.

The cases which occur from the breaking of mains in the streets may be considered as constituting a distinct class. During the period named there have been thirteen instances in which seventy-five people have been rendered unconscious, of whom sixty-three recovered. If we were to classify all the cases in another way, we would find that in the seven years during which water gas has been in use, with the exception of those due to broken mains and imperfect fixtures, all the instances reported to the Board have occurred through what seems to have been a lack of reasonable and ordinary care on the part of the victims. All these cases it would seem might have been prevented by the exercise of less care than is probably necessary to avoid an electric car in a crowded street. How to provide by legislation against instances which are due to such a cause is a subject of extreme difficulty. That illuminating gas is highly dangerous when used for any other purpose than to be burned, and that due care in respect to it is necessary if it is to be used with safety, is well known.

The proprietors of hotels of the cheaper class have in many cases taken extraordinary precautions to prevent these accidents in their houses. Openings have been made in the upper portion of the doors to the rooms, so that the watchman might more readily detect escaping gas. Warning notices have been fastened upon or near the gas fixtures, and, very often, when the lodger was of the class to invite such precaution, special efforts have been made to instruct him in respect to the use of the gas. Even these precautions have not entirely prevented accidents.

There exists in the minds of some the very erroneous idea that the water gas in common use is odorless. What is known as strictly pure water gas is odorless, but such gas is not practicable for illuminating purposes and its distribution might well be prohibited by law. As the term is usually understood, water gas used for illuminating purposes in this State contains a large percentage of gas made from oil which gives to the entire body a pungent odor, so that it is estimated that if one one-thousandth part of the atmosphere in any apartment be composed of it, it can be readily detected. When such odor is noticed in the interior of buildings from any cause, notice should at once be given to the company, who should respond to such call as promptly as possible. Police patrolmen should be required to report immediately when the odor of escaping gas is noticed in the street, however slight it may seem to be, and notice should be sent with equal promptness to the company, which knows how to deal with it and whose duty it is to stop it.

The statements and suggestions herein contained are given in response to the order of the House in the hope that they may be of some service in solving a most difficult problem, but with full recognition of the fact that they give but limited promise of preventing the recurrence of these fatalities.

How to satisfy the demand for a gas which shall give the best light at the lowest cost, and how at the same time to devise such legislation as shall be adequate to prevent accidents arising from its careless use is a problem whose importance has been constantly impressed upon the Board and to which it has given much study, but is one which it must reluctantly confess it has not yet been able to satisfactorily solve.

Respectfully submitted,

FORREST E. BARKER,
MORRIS SCHAFF,
CHAS. H. GIFFORD,

Board of Gas and Electric Light Commissioners.

APPENDIX D.

SPECIAL REPORT RELATIVE TO WATER AND COAL GAS USED IN THE CITY OF BOSTON.

Commonwealth of Massachusetts.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, March 23, 1897.

To the Honorable Senate and House of Representatives.

We have the honor to acknowledge the receipt, on the 10th inst., of an order, of which the following is a copy:—

Ordered, That the Board of Gas and Electric Light Commissioners are requested to furnish to the Senate and House of Representatives, on or before Monday, March 22, 1897, information upon the points numbered 1, 2, 3, 4, and a definite answer to the question numbered 5.

1. The present manufacturing capacity of the several coal-gas plants which distribute coal gas in Boston; the quantity of coal gas distributed in Boston in 1896; the parts of Boston in which coal gas was distributed in 1896; the companies which supplied coal gas in Boston in 1896; the value of the coal-gas plants of the several companies which supplied coal gas in Boston in 1896; the approximate number of consumers of coal gas in Boston in 1896; the price or prices of coal gas distributed in Boston in 1896; the number of accidental deaths in Boston in 1896 due to the inhalation of coal gas; the number of accidents, other than fatal, in Boston in 1896, reported to said Board, due to the inhalation of coal gas.

2. The present manufacturing capacity of the several water-gas plants which distribute water gas in Boston; the quantity of water gas distributed in Boston in 1896; the parts of Boston in which water gas was distributed in 1896; the companies which supplied water gas in Boston in 1896; the value of the water-gas plants of the several companies which supplied water gas in Boston in 1896; the approximate number of consumers of water gas in Boston in 1896; the price or prices of water gas distributed in Boston in 1896; the number of accidental

deaths in Boston in 1896 due to the inhalation of water gas; the number of accidents, other than fatal, in Boston in 1896, reported to said Board, due to the inhalation of water gas.

Also, upon the same matters in regard to mixed coal and water-gas plants, and mixed coal and water gas.

3. The best method of using existing mains, now unused, if any, and mains now used for the distribution of water gas, particularly in portions of the city where tenement-houses and lodging-houses are most numerous, for the distribution of coal gas manufactured in existing coal-gas plants; the approximate expense of the necessary connections and cut-offs and other work required to use such mains for the distribution of coal gas; the smallest amount of water gas necessary to supply the city of Boston if existing coal-gas plants are operated to their full capacity.

4. The opinion of said Board as to which of the methods outlined in the report of the minority of the committee on Manufactures, under the head of "Recommendations," is the more feasible and will result in greater protection to human life.

5. Whether the substitution of a mixed gas, containing not over 16 per cent. of carbonic oxide, in place of water gas, may reasonably be expected to result in a considerable diminution of fatalities by gas in Boston.

The replies to the inquiries in paragraphs 1 and 2 are shown in the following table:—

NAME OF COMPANY.	DAILY CAPACITY.		SALES IN BOSTON IN 1896.			District Supplied.	VALUE OF PLANTS.		No. of CONSUMERS.		Price Net.	No. of DEATHS.		Non-fatal Accidents.
	Coal Gas (Feet).	Water Gas (Feet).	Coal Gas (Feet).	Water Gas (Feet).	Mixed Gas (Feet).		Coal Gas.	Water Gas.	June 30, 1896.	Dec. 31, 1896.		Accidental.	Fatal.	
Bay State, .	-	10,600,000	-	2,965,800	-	Boston, .	-	\$650,000	23	23	\$1 00	-	1	-
Boston, .	2,800,000	4,350,000	-	591,314,149	542,020,022	Boston — old city, .	\$150,000	300,000	29,787	29,608	1 00	20	3	13
Brookline, .	-	4,000,000	-	656,207,392	-	Brighton and Roxbury districts. In Boston proper southerly and westerly of a line through Friend, Hanover, Beacon, Charles, Boylston, West and Essex streets. In Dorchester between Norfolk Avenue and Quincy Street, and in South Boston on Broadway.	-	275,000	20,667	21,274	1 00	7	9	4
Charlestown, .	500,000	300,000	-	-	78,751,200	Charlestown, .	24,000	13,000	3,144	3,414	1 25	1	-	1
Dorchester, .	300,000	-	-	173,277,100	-	Dorchester, .	17,000	-	6,714	7,433	1 00	2	-	-
East Boston, .	400,000	-	47,105,240	-	-	East Boston, .	20,000	-	2,217	2,342	1 50	-	-	-
Jamaica Plain, .	500,000	-	64,851,948	-	-	Roslindale, West Roxbury and Jamaica Plain as far down town as Perkins, Paul Gore, School and Beethoven streets.	23,000	-	2,686	2,890	1 40	-	-	-
Roxbury, .	500,000	-	-	219,904,139	-	Roxbury, .	23,000	-	10,103	10,065	1 00	2	1	1
South Boston, .	425,000	-	-	109,732,404	-	South Boston, .	21,000	-	4,368	4,535	1 00	-	-	3

The quantity given in the table as the sales of the Bay State Company is the amount sold to private consumers. Nearly all of the gas made by this company was sold to the Boston, Dorchester, Roxbury and South Boston companies, and the total sales for all purposes were 1,084,312,100 feet. The capacity of the Bay State works given in the table is the generating capacity of the plant. As the capacity of the other portions of the plant does not exceed 5,000,000 feet, only that portion of the generating plant can be used at one and the same time.

The mixed gas sold by the Boston companies contained about 84 per cent. of carburetted water gas and 16 per cent. of coal gas and was made between January 1 and June 5. Of the 23 fatalities given in the table as occurring from the Boston company's gas 14 were in wards 6, 7 and 8. Of these, 3 happened before and 11 after June 5. Of the non-fatal accidents in the same district from the gas of this company, 3 happened before and 5 after that date.

The figures given to show the value of the plants are estimates rather than the result of detailed appraisals, but are believed to be fairly correct. They are designed to show the value only of those portions of the entire plant which are peculiarly and exclusively for the kind of gas named, and do not include those parts which are adapted to both kinds of gas.

The third, fourth and fifth divisions of the order are so intimately related that they can best be considered together.

As we understand the inquiries, they relate to the comparative feasibility of supplying a certain district of the city of Boston with coal gas exclusively, and of supplying the entire city with a mixed coal and water gas containing not more than 16 per cent. of carbonic oxide, and what effect the adoption of either of these methods might be expected to have upon the death rate.

It should be observed at the outset that this inquiry involves the consideration of a somewhat difficult and complex problem in gas engineering, which the time available under the order will not allow the Board to exhaustively examine; and we are able, therefore, to present only those general facts which seem to us important and in which we have confidence.

We are asked to give information upon the best method of using existing mains now unused, if any, and mains now used for the distribution of water gas in portions of the city where tenement-houses and lodging-houses are most numerous for the distribution of coal gas manufactured in existing coal-gas plants, with the approximate expense of such arrangement. It should be noted first,

that, according to our information, the Boston and Brookline companies have no unused mains which are suitable for use.

If we divide the fatalities during the year 1896 according to the sections of the city in which they occurred, we shall find that about 51 per cent. were located within wards 6, 7 and 8 of Boston, and that the others were distributed quite generally over the remaining parts of Boston in which the gas made by the Boston, Bay State and Brookline companies was sold. This district also seems to correspond as closely as any to that described in the order as "where tenement-houses and lodging-houses are most numerous."

It happens also that within this district are the old works of the Boston Gas Light Company, known as the North End Station, now equipped for the manufacture of both coal and water gas. From these works lead three or four large mains, which pass through this district and are used partly to supply the same and partly to convey gas for distribution in other parts of the city. It is more than probable that two of these mains might be ample to supply this district, and, as the entire distributing system of the Boston Company is known to be equipped with valves to a degree perhaps unequalled by any other company, it is not unfair to assume that this section can be cut off from the remaining portions of the city without large expense, and that the trunk lines not used for its supply may also be so far isolated that they could readily be used for the conveyance of some other kind of gas to other sections. So far, then, as the distributing system is concerned, there would seem to be no serious difficulty in the plan proposed in the order for supplying this district with coal gas.

If this district is to be supplied from existing coal-gas plants, the gas must be made at either the North End or Commercial Point Station. The North End Station has a manufacturing capacity of 1,300,000 feet of coal gas per diem. The maximum consumption in the area named would probably be about 1,500,000 feet. If the supply were to come from this station it would therefore be necessary to increase the capacity of this plant by the erection of additional benches and a retort house with a capacity of about 200,000 feet per day. It would also be necessary to erect two holders with a capacity of about 1,000,000 feet each and to purchase land for this purpose, as the company has no land in that section available for this use. Land in this part of the city is very expensive, and the necessary land, holders and other machinery would probably call for an expenditure of from \$700,000 to \$900,000, according to the cost of the land.

The holders now at this station have a working capacity of about 500,000 feet only, and would be needed in connection with

the water-gas plant which it seems necessary to continue to operate for the supply of other sections unless large expenditure is to be made elsewhere. Further expenditure would also be needed for the replacing of that apparatus which might be devoted exclusively to coal-gas making, if it became necessary to continue the manufacture of water gas at this station.

The Commercial Point works have a daily capacity of from 1,500,000 to 2,000,000 feet of coal gas, which would be ample to supply the district under consideration. The holders at this station are in use, and seem indispensable for the general distribution of gas throughout the city. It would therefore be necessary to erect here two new holders similar to those above described, and to construct a new trunk line main from these works to the North End, a distance of about six miles. The cost of the necessary work for this purpose would probably not exceed \$450,000 or \$500,000.

If this expenditure were made and the plan inquired of carried out, we should then have two sections of the city separated only by a single street or at most a single block, one supplied with a gas of about 24 or 25 candle-power, and the other portion supplied with about 18 candle-power, with no reasonable expectation of a reduction in price on that account. From this point of view the feasibility of the plan may well be doubted. There can be no reasonable doubt, however, that, if such gas were distributed in this area, the number of fatalities there occurring would be greatly reduced.

The other proposition which we are asked to consider is the feasibility of supplying a mixed gas with not more than 15 or 16 per cent. of carbonic oxide. This requirement calls for a mixture containing about 40 per cent. of water gas and 60 per cent. of coal gas.

As the maximum daily output of the Bay State and Boston companies has already exceeded 8,000,000 feet, it would be necessary to have a coal-gas plant of at least 5,000,000 feet capacity, or an increase of about 2,000,000 feet per day. The nominal capacity of the coal-gas works of the Dorchester, Roxbury and South Boston companies is 1,225,000 feet; but the works at Dorchester have been unused since July, 1889, those at Roxbury since May, 1890, and those at South Boston since May, 1894. None of these works are now large enough to supply their districts; all combined would be unable to supply the amount needed; they would probably require extensive repairs to fit them for economical operation, and their distances from each other and from the water-gas plants are so great that it would probably be more economical

to erect an entirely new works at a single point than to undertake to repair and operate the three plants named.

It would probably be advisable to enlarge the plant at Commercial Point to make the additional quantity necessary for the plan suggested. Coal gas could then be made at this station and water gas at the Bay State works, and the product of the two taken by large mains to some convenient third point where they could be properly mixed and made ready for distribution. At the point of meeting of the gases it would be necessary to construct a number of large holders, which, either alone or in combination with other holders, would contain an entire day's output, or about 8,000,000 feet. The main already built from the Bay State works might be used under this arrangement, but it would probably be necessary to build a new main from the Commercial Point works, a distance of from one to three miles, according to the location of the mixing station.

This construction would probably cost from \$800,000 to \$1,000,000, increasing by this amount the capital of the Bay State and Boston Companies.

This expenditure makes provision for the present consumption of the group of Boston and Bay State companies, and does not include the Brookline. This company has an extensive system of mains in Boston proper and the Roxbury and Brighton districts, also to some extent in Dorchester and South Boston. It makes water gas at its Allston station, and has no coal-gas plant. It has a capacity of about 4,000,000 feet and a maximum output of a little more than 3,000,000. To supply a mixed gas with not more than 16 per cent. of carbonic oxide would require the construction of a complete coal-gas plant, with a capacity of about 2,000,000 feet. It has about an acre and a half of land in Brookline not used for gas making, but this would be too small for a plant of this capacity. Whether contiguous land could be obtained for this purpose would certainly be doubtful. Assuming that the company could secure a suitable location for such a works within its territory, it would be necessary to connect the two stations with large lines of mains. So much would depend upon the location of such new station and the amount of connecting main that it is difficult to express an opinion as to the cost of such construction, but it could hardly be less than \$1,000,000 in any event.

To provide for the supply of a mixed gas with no more than 16 per cent. of carbonic oxide throughout the city of Boston would probably require, therefore, an addition to the present capital of the Bay State, Boston and Brookline companies of about \$2,000,000, or about 20 per cent. The inevitable increase of

fixed charges resulting from this may reasonably be expected to have its effect upon the price of gas. The candle-power would probably be reduced from 25 to about 20.

Viewed solely as a business proposition, this plan seems to be feasible provided the public is willing to bear the additional capital charge and to use a lower candle-power of gas.

A reliable answer to the question of whether the substitution of a mixed gas containing not over 16 per cent. of carbonic oxide would largely reduce the number of fatalities must depend in great measure upon data which the Board does not possess and has been unable to obtain. As between 26 and 6 or 8 per cent. there seems to be a consensus of scientific opinion that a change from the former to the latter would greatly diminish the number of fatalities. As to the effect of a change from 26 to 16 per cent. there is not the same agreement. Reasoning from the fact that there is less of the poisonous ingredient, it would be reasonable to expect that the gas would be less dangerous and that it would cause fewer fatalities. But if, on the other hand, the length of time during which persons in these accidents are usually exposed to the effects of the gas is a sufficient time to produce death from gas with 16 per cent. of carbonic oxide, then such percentage could not be expected to greatly reduce the number of fatal cases. It might allow the resuscitation of those persons who, as sometimes happens, are alive when found after being subjected to gas with 26 per cent., but are not restored to consciousness. It is doubtful if the lower percentage named would result in any *considerable* diminution of the number of fatalities. Experience only can satisfactorily answer this inquiry.

If existing coal-gas plants of the Boston, Dorchester, Roxbury and South Boston companies were operated to their fullest capacity, it would be necessary at the time of greatest consumption to make about 4,000,000 or 5,000,000 feet of water gas per day. If the plants of the Boston company only were thus operated, the amount of water gas necessary would be about 5,000,000 or 6,000,000 feet per day. This amount would, of course, vary and decrease with change of output and change of season.

Respectfully submitted,

FORREST E. BARKER.
CHAS. H. GIFFORD.

I concur with the majority of the Board in its answers to points Nos. 1, 2, 3 and 4, but I find myself unable to agree with its answer to point No. 5, for the reasons : —

1. I do not share my colleagues' doubts that a reduction of the present amount of carbonic oxide from 26 and 27 per cent. down to 16 per cent. would make any considerable reduction in the death rate. I think it would make a very considerable reduction.

2. The reply is too indefinite, and suggests no remedy.

The gravity of the issue raised by the investigation under which the opinion of the Board is asked "for information upon matters of fact and for an expression of opinion," involving, as it does, reasonable safeguards for human life and the security of heavy investments in the property devoted to the manufacture of water gas, imposes upon the Board the duty of going further than a perfunctory answer to point No. 5, and calls upon it to outline, as well as it may, a remedial policy that, in its judgment, will tend to secure both life and property.

For reasons already set forth, it seems clearly inadvisable to compel the companies to make at once a mixed gas containing not over 16 per cent. of carbonic oxide. But it does seem wise to inaugurate such a policy as will set them on the road to reach that proportion or one of more or less than that percentage which experience may show to be the limit of reasonable safety. To this end and for their own welfare, since their interest cannot lie in the increasing death rate, the companies themselves should co-operate. Let them, therefore, begin by again putting their North End and Commercial Point coal-gas works in full operation ; it would effect a material reduction of from 25 to 30 per cent. in the present amount of carbonic oxide in the gas supplied through the territory where the mortality was greatest, and with every reduction there is reason to believe there should be a diminution in the death rate. When and how this policy should be inaugurated should be left to the discretion of the Board, but it should be made obligatory.

MORRIS SCHAFF.

APPENDIX E.

SPECIAL REPORT IN COMPLIANCE WITH AN ORDER DIRECTING AN OFFICIAL AND PUBLIC INQUIRY INTO THE CAUSES OF THE GAS EXPLOSION ON MARCH 4, 1897, AT THE CORNER OF TREMONT AND BOYLSTON STREETS IN THE CITY OF BOSTON.

Commonwealth of Massachusetts.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,
BOSTON, June 4, 1897.

To the Honorable Senate and House of Representatives.

We have the honor to acknowledge the receipt on March 16 of an order of which the following is a copy:—

Ordered, That the Board of Gas and Electric Light Commissioners be and is hereby authorized and directed to make an official and public inquiry into the causes of the gas explosion on March 4, 1897, at the corner of Tremont and Boylston streets, in the city of Boston, with full authority to send for persons and papers and to employ a stenographer; all hearings to be public; and to report to the General Court the evidence and the findings of the Board during the session of the present Legislature. The Sergeant-at-Arms is directed to furnish suitable accommodations in the State House for the public hearings to be held by the said Board.

Acting under this order, hearings were begun in Room 136 of the State House on Monday, March 29, and continued on thirty-eight different days, closing on Monday, May 24.

The city of Boston, the Boston Transit Commission, the Metropolitan Construction Company and the Boston Gas Light Company were represented by counsel during the entire hearing, and, during the latter portion, the Edison Electric Illuminating

Company of Boston. Eighty-three witnesses were called by the Board and examined under oath, including many officers and employees of the corporations named. All such officers and employees attended upon request of the Board without formal summons, and seemed ready and willing to render whatever assistance the Board required. The full testimony, contained in 4,495 type-written pages, is transmitted herewith.

The point of explosion was at the junction of Boylston and Tremont streets, and it occurred at 11.46 A.M. on the 4th of March, resulting in the death of ten persons, the wounding of many others and the destruction of much property, and was caused by the accumulation of gas under a temporary bridge maintained flush with the surface of the street, the bridge being one of the necessary structures in the construction of the subway, at that time very nearly completed at that point.

The following seem to be the material and important facts shown by the testimony:—

The Boston Transit Commission was created by chapter 548 of the Acts of 1894, and by that and subsequent acts was empowered to construct a subway for railway purposes under Tremont and certain other streets in the city of Boston. The route of this subway was divided into several numbered sections, for most of which the construction was let to certain contractors. Section No. 4, where the explosion occurred, extended from a point just within the boundary of the Common at the north-westerly corner of Tremont and Boylston streets, southerly across Boylston and about 1,100 feet through Tremont Street, and was let to the Metropolitan Construction Company, a corporation chartered in 1888 under the laws of the State of Maine, and lawfully carrying on in this State the business of constructing public works.

This contract appears upon its face to have been executed March 21, 1896, and by its terms the work was to be completed on or before Dec. 31, 1896.

This section was constructed by what has been termed the slice method, that is to say, trenches about 12 feet in width were excavated at suitable intervals across the street to the distance and depth necessary for the construction of the subway; the top of such excavation was bridged by beams and timbering whose upper surface was flush with the surface of the street, and was used to support the tracks of the West End Street Railway as well as the ordinary traffic; in each trench a small portion or slice of the subway was constructed and the earth back-filled; each slice thus built was joined in due time to the contiguous slices.

A number of these trenches not contiguous were usually open at the same time, and from the beginning of the excavating to the completion of the back-filling of a trench was usually about thirty days. From the extreme northerly end of this Section 4 to a point some distance south of Boylston Street there are really two subways. The westerly of these was built at a much lower level than the easterly, and they were commonly known and referred to as the low and high barrels. The distance between the inner side walls of the two barrels at their most northerly point was about 17 feet, thence to the south they gradually approached, and from a point very near where the central lines of the two streets intersect, the two barrels, for a portion of their height, had a common central wall. The bottom of the excavation for the lower barrel was 36 feet and the top of its arch about 13 feet below the surface; the bottom of the high barrel excavation about 22 feet and the top of its arch 4 feet below the surface.

Within the boundaries of the intersection of these two streets were eleven tracks of the West End Railway, namely, two in Boylston Street, two in Tremont, making what is known as a double square crossing in the centre, a single curved track around the south-westerly corner and a double curved track around each of the other corners. During the twenty-four hours prior to 6.15 A.M. of the day of the explosion, 5,576 cars, weighing from 9 to 15 tons each, passed over this bridge, of which 1,821 went over the square crossing and 3,663 around the curves next the Common, and this was the usual number passing this point daily.

By the provisions of section 29 of the act creating the Boston Transit Commission, it was required to "so conduct the work of construction that all streets and places under or near which a subway is constructed shall be open for traffic between 8 o'clock in the forenoon and 6 o'clock in the afternoon."

The following provisions respecting traffic were inserted in the contract for Section 4: "The contractor shall by means of suitable supports and bridging maintain the surface of the street between curb lines and shall likewise maintain the railway tracks, — all in an entirely safe condition for their usual service, — as follows: from 7 A.M. to 7 P.M., all of the surface of Boylston Street; all tracks open for the passage of street cars; from 7 P.M. to 11.30 P.M. and 6 A.M. to 7 A.M., at least one track open through the length of Tremont Street; in Boylston Street the tracks to be open at all times, except that between 11.30 P.M. and 6 A.M. they may be closed to such extent as the chief engineer deems necessary."

The contract also states that "the contractor shall provide watchmen, red lights and fences at his own expense, and take

such other precautions as may be necessary to protect life and property;" also that "the contractor shall sustain them" (gas and other pipes) "securely in place, so that their services may be maintained until the work is completed."

The bridging over the intersection of Boylston and Tremont streets was constructed in four distinct parts at as many different times. The work was regularly begun on Saturday nights and continued until Monday morning, when the bridge was ready for the cars and other traffic. Work was thereafter carried on under the bridging only at night, between 7 P.M. and 7 A.M. The southerly part of the bridge over the low barrel was completed September 21, the northerly part October 5, the northerly part over the high barrel November 30 and the southerly part December 7. At this date these several parts constituted practically a single bridge. This bridge was neither air nor water tight, particularly between the rails and planking. As the excavation and construction of the two barrels were carried on, the supports of this bridge were frequently extended and changed as new conditions were revealed and the necessity appeared for avoiding the numerous underground structures whose precise location could not be previously determined. The evidence showed that it was impracticable to prepare in advance a definite plan for this structure, and no plan, sketch or photograph of it was made at any time. The testimony of those most familiar with it lacked positiveness and definiteness as to its precise appearance at any specific time. From such evidence as was procurable and a study of numerous photographs taken after the explosion, the general features of the bridge construction are reasonably well defined.

Its principal members, consisting of 4 6-inch iron beams laid side by side along the centre of Tremont Street about 4 feet below the surface, were supported at the southerly end on the finished subway and at the northerly end by caps and suitable supports. From these beams 3 other iron beams of like dimensions ran along the axis of Boylston Street and across the excavation for the lower barrel, one end resting on the 4 iron beams and the other on mud sills in the earth beyond the excavation.

Parallel with these lay 8-inch by 10-inch yellow pine timbers, about two feet between centres, over the northerly portion of the lower barrel; while over the southerly half of the same barrel lay similar timbers, but running lengthwise with the barrel under them, splaying of necessity to conform to the curvature of the barrel. Except where the cross-ties were left in use, all these timbers were brought flush up against the tracks of the street railway, with such timber or other blocking under or over as the necessities required to

give the rails a firm and substantial support. These timbers were thus, of necessity, in different horizontal planes, and were varied to accommodate the numerous underground structures. The space between the rails after the paving was removed was replaced by a suitable plank covering brought up to the level of the top of the rails.

As the excavation proceeded, its sides were held by 2-inch plank retained firmly in place by rangers, and they in turn receiving the thrust of braces across from side to side. The supports for the pipes rested either from these braces or rangers, or from posts from the bottom of the excavation. In one or two cases temporary hangers from the bridge timbers were used while the centres were being put in and the arches turned. When the latter were completed, posts or blocking were put back again. Such in the main was the manner in which all the structures were supported and maintained save the 24-inch gas pipe, which rested on brick piers. When the lower barrel was completed, the earth from the excavation of the upper barrel, so far as suitable, was thrown in on top of the lower barrel for back-filling.

The excavation for the lower barrel was completed on October 11 and the barrel itself was finished December 3. Back-filling over this barrel was in progress from December 5 to December 20. The back-filling over the lower barrel after December 20 seems to have sloped gradually from the westward, and to have been so high in the lowest portion that one could only go about on hands and knees, and in other portions only by crawling prone upon the ground. About 12 feet of the 6-inch and 8-inch pipes were covered by this back-filling. The excavation for the high barrel was completed on December 20, but the barrel itself was not finished at the time of the explosion, although the arch roof was completely turned on February 23.

On February 28 the northerly end of the bridge over the low barrel was removed and the back-filling at that point completed and repaved, so that the paving extended from the Common across one of the curved tracks at that point, and the area of the bridge then remaining was about 2,250 square feet. The free space under the bridge was estimated to contain about 10,000 cubic feet.

There penetrated the space covered by the bridge the following pipes and conduits, viz.: water, 1 30-inch; gas, 1 24-inch (Bay State), 1 12-inch (Boston), 1 10-inch (Boston). Running across Tremont Street, in the line of Boylston, at different levels: water, 1 8-inch, 1 12-inch; gas, 1 8-inch (Boston), 1 6-inch (Boston), 1 6-inch (Bay State); 9 Edison conduits, at various angles to each other and the axis of the street; and at

the depth of 12 to 14 feet 1 Boston electric light conduit, made of concrete, 28 inches in cross-section, running diagonally from the corner of Hotel Touraine to the Common. After the low barrel and the northerly portion of the high barrel were completed, this conduit was broken out, and a new conduit, containing eighteen 3-inch ducts, was built from the Masonic Temple corner to the Common.

Generally speaking, the Edison conduits were nearest the surface, the gas pipes next below and the water pipes below them; but the 24-inch gas pipe was below the 8-inch and 12-inch water pipes. Very near the extreme south-westerly corner was a 10-stub Edison junction box, from which ran 6 lines of tube, including 4 of those previously mentioned. In the extreme northerly part over the lower barrel was a sewer man-hole about 6 feet in diameter. From this, after the completion of the lower barrel, a new brick sewer was built extending southerly beyond the excavation. Running on the easterly line of the excavation was a 40-inch water pipe; near this and partly over it was a 10-inch pipe of the Boston Gas Light Company. About 2 feet farther east was a 12-inch water pipe, connecting with that under the bridge, and a 10-inch Bay State gas pipe which turned and ran under the south-east corner of the bridge. Between the Hotel Touraine and the excavations and bounding on the curb line was a man-hole of the Boston Electric Light Company, about 9 feet square and 14 feet deep; through this, near the top, ran two Edison tubes, of which one entered the excavation.

Running northerly from Boylston Street, about 150 feet easterly of the excavation, is a private way called Head Place; abutting on this is the rear of Masonic Temple; also, about 140 feet from Boylston, one of the central stations of the Edison Electric Illuminating Company. Adjacent to the Edison station on the south was a building occupied by Kalbskopf's Hotel.

A public sewer ran from the easterly side of the excavation through Boylston to Washington; it formerly extended across Tremont, but was broken out when the excavation for the subway was begun. Entering this was a private sewer from the hotel in Head Place. It also received the overflow from a catch-basin in the curb line by the Masonic Temple about 17 feet east of the excavation.

So far as could be learned from the testimony, the odor of escaping gas was first noticed about 9 o'clock in the cellar of Kalbskopf's Hotel and in the basement and boiler room in the rear of Masonic Temple. The odor increased steadily in both places, and became noticeable in the open air of Head Place. The police officer in charge of the traffic over the bridge and of

the several crossings around it, and who had been on duty since 8 o'clock, first noticed the odor between 9.30 and 10 o'clock, and spoke of it to the foreman in charge of some West End Railway employees who were at work at the corner of the street near the Touraine, and who had also smelled the gas.

At 11.07 o'clock a telephone message was sent to the gas company, at the request of the engineer, by the superintendent of the Masonic Temple, that gas was very strong in that building; the reply was that it would be attended to. At 11.14 o'clock, as appears from the record at the office of the telephone company, the police officer telephoned from a neighboring store that there was a strong smell of gas at the corner of Boylston and Tremont streets, and to send some men right away. Asked if he meant there at the Masonic Temple, he said "Yes," and was told that the company knew all about it. The officer had no knowledge of the previous call from the Masonic Temple, and did not tell the operator at the gas office where he was, nor that he was a police officer. As nearly as can be determined, the explosion took place at 11.46 o'clock. There was some testimony that there were two explosions or two reports, but the witnesses differ very decidedly as to which was the louder or more important. The heavy plank flooring and other timber from the bridge and beneath it were blown in different directions high over the tops of neighboring buildings; glass was blown from the windows of the Hotel Pelham, the Masonic Temple and other buildings to the north, east and south. An electric car of the Mount Auburn line, weighing about 10 tons, which was going west over the square crossing upon the northerly Boylston Street track, was lifted some 5 or 6 feet into the air. It was afterwards found that the bridge timbers were disarranged, the street car rails broken, the 8-inch and 6-inch pipes of the Boston Gas Light Company broken, the latter in two places, and two lengths of Edison tubing in the excavation burned out. The only injury to the subway barrels was a slight disturbance of some exterior concreting and tiling.

For an interval after the landing of the car there was no flame visible, but very quickly a column of flame shot up from underneath and to the south of the car. The fire spread among the timbering, and before it could be extinguished most of the body of the car and a cab which lay near it were burned. There was also a fire in the electric man-hole near the Hotel Touraine. The valves necessary to shut off the gas were closed as rapidly as possible. The first break found in the gas pipes was in the 6-inch pipe between the Edison junction box and the westerly sheeting, and about 3 feet from the latter. The appearance of the fracture

indicated a fresh break, having only a slight film of yellow rust. A later examination revealed a place on the south side of the pipe at the point of fracture, somewhat more than an inch in diameter, and extending at its centre and point of greatest depth to within an eighth of an inch of the entire thickness of the pipe, which was so soft that it could be readily cut with a knife, a condition called "plumbago" by the gas company witnesses, and somewhat resembling graphite. There was also at the same point what appeared to be a blow-hole extending from the interior of the pipe very nearly to the outside. Another break was found in the same pipe some 14 feet to the east, and almost exactly under the westerly rail of the westerly track in Tremont Street. This break was in an irregular line about the pipe, and showed a fresh and clean fracture. A third was found in the 8-inch pipe at the shoulder of a bell which faced the west under the same rail, and directly beneath where the Mount Auburn car was wrecked and directly over the deepest part of the excavation. This also had the appearance of a fresh break. On the afternoon of the day of the explosion pieces showing these various fractures were cut from the rest of the pipe, removed, and later produced at the hearing. On the following Monday, March 8, another break was found in the 6-inch pipe at the shoulder of the westerly bell in a four-way special casting or cross, lightly covered with earth, and about 6 inches outside of the easterly sheeting of the excavation. With the exception noted above, there were no defects noticed in any of these pipes beyond the fact that they were of less weight than the present standard of the Boston Gas Light Company, and of unequal thickness in different parts, being known as eccentric castings. It appeared, however, that they were at least equal in weight to the standard of pipes used by companies generally. Of the pipes broken, the 6-inch was probably laid in 1857 and the 8-inch some time between 1852 and 1860.

Before any repairs were made upon them, all those mains which were in use on the morning of the explosion within 375 feet of the intersection were carefully tested, and showed only very slight leaks. Of the gas pipes within the excavation, only the two that were broken were in use on that day for the supply of gas. As the season had advanced and the consumption decreased, the other mains had been closed down. For a time the 24-inch main had been put out of use daily except during the afternoon hours of greatest consumption, but it had not been in use for that purpose since February 23.

Some time in 1895, at a conference between representatives of the Transit Commission and the Boston Gas Light Company, a

controversy arose upon the question as to whether the gas company or the commission was legally bound to bear the expense of such relocations of pipes as might become necessary on account of the subway. An understanding was reached that formal orders should issue from the commission to the company, who would decline to change the pipes unless the commission should assume the cost, and then the commission should make a contract with the company's superintendent of the street department, and, having paid him for the work, the question of whether the company should reimburse the commission was to be determined later. Under such a contract the locations of the 6-inch and 8-inch pipes that were broken within the line of the excavation were changed by the insertion in each of an offset in a vertical plane, so as to allow the laying of a 30-inch water main across the original locations of the gas pipes. The actual labor was performed by men in the regular employ of the gas company, with materials purchased from the company's stock, and the whole work was, in the absence of the company's chief engineer, approved by one of his assistants. This work was finished and the earth replaced around the pipes nearly a year before the excavating for the subway was begun at that point. The break last discovered in the 6-inch pipe was in the old bell, into which an end of the new pipe was inserted under this contract.

The Transit Commission, in addition to the assistant engineer in immediate charge of the work on Section 4, had day inspectors and night inspectors constantly in attendance while work was going on, whose duty was to see that the contractors complied with the provisions of their contract. Until early in January there were two of these on duty by day and two by night, and thereafter, as the amount of work was reduced, one only on each shift.

The assistant engineers and inspectors of the commission and the foremen of the construction company were experienced men, familiar with underground pipes, and their care and support while excavations near and around them were in progress, and the chief engineer of the commission and the general superintendent of the construction company were men of exceptionally long, varied and successful experience in such work.

The foremen of the construction company and the employees of the commission were instructed and understood their duty to be to give their attention, when work was actually going on, to the pipe and bridge supports as well as to the building of the subway.

The representatives of the commission and construction company testified that there was nothing in the appearance of these pipes which gave them any feeling of alarm or which seemed to

demand of them unusual care ; that there had never been any leak of gas from them ; and that they knew that all such pipes were very fragile, and likely to break down unless properly cared for.

In the Boston Gas Light Company the work of caring for its pipes and attending to complaints of leaks devolved upon what is known as the jobbing department, the street department and the test department. Sub-divisions of the street department were known as main and service departments.

The jobbing department attended to all work done by the company in the interior of buildings and to all complaints of leaks, the service department to the repairing and placing of service pipes, the main department to the care, repair and laying of main pipes and the testing department to the testing of street mains.

There was one foreman of the main department and another of the service department, who were under the direction of the superintendent of the street department. There was also a foreman of the jobbing department, who, with the street superintendent, reported to the engineer in charge of distribution, who, with the foreman of the test department, reported directly to the chief engineer. These facts serve to indicate the nature of the work and relative responsibility of the officers named. There were two clerks under the foreman of jobbers, one of whom directed the movements of the jobbers upon the routine work. The foremen of the jobbing and main departments and their clerks all had their desks in the same room in the company's building on West Street. The jobbers themselves had a separate room on the same floor, about 30 or 40 feet away. The presence or absence of jobbers in their waiting room and a call for any of them was supposed to be indicated by a combination of electric bells and hotel annunciators in each room, each jobber being known by a number. It was a well-understood rule that jobbers on completing their assignments were to return to their waiting room, and announce their presence to the head of the department by pressing their respective buttons immediately upon arrival.

In the usual course of business information about complaints of leaks were received by the clerks in the jobbing department, either through the main public office or the telephone operator, by means of printed blanks called complaint tickets, which showed from whom and where the complaint came, with some indication, often vague and uncertain, by the scoring of certain printed words, of the nature of the trouble. Sometimes oral information was given to the chief clerk about the complaint. Prior to February 1 complaints by telephone were received direct by the jobbing clerk, who exercised his discretion as to whether attention to the complaint

should be given immediately or might safely be delayed. This discretion he continued to exercise after that date, although he ceased to receive complaints directly from the complainant. The complaint ticket was stamped to show the exact time of its receipt, then minuted in a book; the electric bell summoned a jobber, who was given the ticket with any instructions the clerk thought proper, and the time of leaving the office was noted on the ticket. It was the duty of the jobber, on arriving at the place whence the complaint was sent, to do whatever might be needed to protect persons and property and to locate the leak. If it was from the interior fittings, he was to notify the tenant of the facts; but if it was in the street, he was to telephone the fact as soon as possible to the jobbing office, and then visit adjoining buildings wherever there was any odor of gas. Upon the receipt of the telephone from the jobber that there was a street leak, the main department was formally notified upon a blank ticket prepared for the purpose. The time of so doing and other important data were carefully recorded. If the information in the possession of the jobbing clerk seemed to him to warrant it, he spoke of the complaint to the representative of the main department when sending out the jobber. The jobbers were required to be competent as gas fitters and skilful in their particular line of work; but jobbers and street men were not considered capable of doing each other's work.

Certain jobbers and the foreman of the main department slept in the office building of the company on West Street. After work upon the subway was begun, arrangements were made to have a jobber dressed ready throughout the night to answer a telephone call and go promptly upon a complaint; a set of street men, known as the "emergency gang," was kept in the basement at West Street for the exclusive purpose of attending to street leaks; a street man who had been long in the company's service, and who was familiar with the work, was detailed to patrol the entire length of the subway operations, with instructions to see that gates in the main pipes were free and clear, so that they might be quickly operated. This man did in fact go over this entire route once each morning and early evening, passing over Section 4 twice before 9 A.M., also over the greater part of that section, including the locality of the explosion, twice in the afternoon and twice in the early evening until February 23. Instructions were also given by the chief engineer to the foreman and clerk of jobbers to retain, after morning orders were sent out, not less than three jobbers in their waiting room, for the purpose of answering leak complaints which might come in before the other jobbers should return. No supervision of the means employed to

support the pipes or of the method of caring for them after excavating was begun by the construction company or of the relation of any bridging to them was given or attempted by the gas company.

Early in the progress of the work on Section 4 the method employed by the gas company in dealing with leaks was explained to the manager and superintendent of the contractor, and notices were afterwards sent by them to the gas company, which seems to have responded with reasonable promptness. The construction company maintained upon the work a convenient office and telephone station.

The telephone operator at the gas office sat at the switchboard in a small room or closet which opened from and was essentially a part of the jobbing office. When she received the complaint from the Masonic Temple she made out the usual ticket, scored both above and beneath the printed words, "leak, bad," and gave it to the jobbing clerk. For the complaint from the police officer she made out no ticket, neither did she mention to any one the fact of such complaint.

The jobbing clerk immediately upon receipt of the ticket minuted it properly in the book, and, upon looking at the annunciator, saw that it showed no jobbers in the waiting room; he went at once to the waiting room, but found no one there; he then returned to his own room and called down the speaking-tube to the basement for a jobber, but was told by the boiler tender that no jobber was there. The foreman of the jobbing department was then at his desk, but the clerk did not call his attention to the fact of the complaint or to his failure to find a jobber, nor did he make any further effort to find a jobber or to mention the complaint to any one until about 11.35, when he again called to the basement for a jobber, and ordered the first one who came in to be sent up. Five minutes after a jobber came from the cellar, and, at 11.40, was sent out upon the complaint. The explosion occurred before he arrived. When this complaint was received there were in fact three jobbers in the building, and after 11.20 there were four. One was the foreman of the test department, who was in his own room and did not belong in the jobbers' waiting room. Another was, in accordance with his usual custom at that hour of that day of the week, assisting the cashier in the main office. Another had received permission about 10.40 to leave the building upon a private errand, and returned at 11.20. He was one who slept in the building, and upon returning did not go to the jobbers' waiting room, did not announce his arrival by the electric button, nor in any way, but went to his sleeping room, where he remained.

Another was in the basement when the first call was made, but was separated by a partition from the boiler tender, who did not at the time see him, but very quickly after did see him, and did tell him that he was wanted upstairs. This man declined to go, however, but left the building to get his lunch. Upon returning, he was told of the second call, and went up at once.

At about 11.35 A.M. on the day of the explosion the foreman of the main department, accompanied by the street man who had been assigned to patrol the subway, left the office in West Street and rode in an open carriage over this bridge. On passing they were told by the police officer that there was a bad smell of gas there. There is reason to believe that the foreman heard him, although he says he did not. Both thought, however, that they detected a slight odor of gas, but they did not stop until opposite Hollis Street, about 800 feet south of the bridge. The foreman then drove on to attend to other work, having first instructed the street man to go back, and, if he found gas escaping, to go and get out the emergency gang. On reaching the bridge and stooping down he noticed the gas, hurried to the company's building, and had returned with the emergency gang about half way to the bridge when the explosion occurred. He then turned and went to the office of the company for a key to close the gates. The emergency gang arrived at the explosion at very nearly the same time as the jobber.

No one connected with the gas company reached the Masonic Temple or the scene of the explosion before it happened. The noise of the explosion was heard at the main office on West Street, about five minutes' walk away, its location was indicated by the fire-alarm which came immediately, and the chief engineer and his assistants went at once to the spot with men from the street department.

The last time that any engineer of the Transit Commission was under this bridge was February 26. An inspector for the commission was under there on the second night before the explosion.

There was no foreman of the construction company under the bridge after about 3 A.M. March 4, but the superintendent and general foreman were both on their way and within a few hundred feet when the explosion occurred.

Representatives of the gas company were not under there after some time between February 6 and 10, when they went to repair a leak in a joint of the 24-inch main which was discovered by one of the assistant engineers of the commission.

Construction company men, 13 in number, were at work putting concrete upon the haunches and arch of the high barrel from 8.30

P.M. to 4 A.M. on the second morning before the explosion. Between 3 A.M. and 5 A.M. on the morning before the explosion 4 loads of earth were put under the bridge near the 8-inch pipe over the low barrel, and rammed to such extent as the place permitted. There was no smell of gas noticed on either night, and the men concreting used 10 open-flame gasolene torches. The construction company had a number of men variously occupied on different parts of the work during the forenoon of the explosion, but no one of these was upon the bridge nor between it and the subway. From 7 A.M. to the time of the explosion no person, so far as can be learned, was in the space under the bridge.

There was some testimony to show that the gas which caused the explosion came from the Edison tubes. It appeared that these conduits contain an insulating compound, which, under the influence of the electric arc or of unusual heating of the copper wires, may give off a gas which, after passing through earth, may be easily mistaken for illuminating gas, and that, when combined with air in about the same proportions as illuminating gas, makes an explosive mixture. Of all the conduits of this character passing through the excavation, only two were injured. The explosion was distinctly heard at the company's office, and, according to the testimony, a clearly defined interval ensued of probably two or three minutes before the sensitive automatic indicators on these two lines showed any disturbance in them.

Upon all the testimony submitted, the Board further finds as follows:—

That the explosion was due to the ignition of a mixture of illuminating gas and air confined in the space between the subway and the bridge by a spark from the electric current of the West End Street Railway Company, and that the gas came from one or more breaks of the pipes of the Boston Gas Light Company within the excavation.

That the first of said breaks occurred at or shortly before 9 o'clock in the forenoon of that day.

That the first break in said pipes may have been the most westerly one in the 6-inch or that in the 8-inch, but that, in view of the facts that the 6-inch at that point was unusually thin and had a serious defect, the 6-inch was probably first broken.

That such fracture was probably the result of a constant jar or succession of slight blows, continued for several months, caused by the passage of the electric cars over the bridge, and transmitted through certain bridge timbers to a point above or nearly above this pipe, outside the excavation and thence from the earth to the pipe.

That, except as to the defects noted, the pipes were of the kind and quality usually employed by gas companies, and that neither the gas company, the contractor nor the Transit Commission knew or had reason to know of the existence of any defects, and that there was nothing in the appearance or the mere age of the pipes which demanded for them any greater care than is usually required for pipes exposed when excavations are in progress.

That the bridge was properly constructed, and that no part of it rested upon or interfered with the proper support of the pipes, and that the gas pipes were properly supported at all times after the earth was removed from around them.

That the engineers of the gas company and the commission, as well as the principal employees of the construction company, were well aware of the great fragility of cast-iron pipes, and of the liability of gas and air to ignite and explode when confined in a closed pocket.

That no provision was made, by the terms of the contract, by any instruction from the engineers of the commission or by any act of the contractor, for a reasonable ventilation of this enclosed space when work was not going on.

That the provisions of the contract, which required *all* of Boylston Street to be kept open for traffic during the day, made it difficult, if not absolutely impracticable, to secure such ventilation; and that this provision was not required by the statute, but was inserted by the commission, in the exercise of its lawful discretion.

That the police officer at this crossing neglected for more than an hour and a half after he began to notice the escape of gas to notify the company of the leak, although he was at that intersection almost continually, and was almost continuously annoyed by the odor of gas.

That the construction company did not carry out a system of regular inspection of the structures when work was not going on, and that the supports of the bridge were not visited or inspected by any of the principal foremen of the construction company during the four days previous to the explosion, although, by the terms of the contract, watchmen, red lights, etc., were required for the protection of life and property.

That the gas company had a sufficient force of experienced and skilful jobbers to care for all leaks that could reasonably be expected to occur, and that it had a sufficient number of such employees on the day of the explosion to care for this leak and others; but that it failed to do so because of an inexcusable lack of discipline and lack of reasonable skill and attention to the management of its jobbing department and the employees who composed it.

That, from the inception of this great undertaking, the responsible management of the Boston Gas Light Company failed to render to the conduct of the work that degree of cordial co-operation and assistance which its gratuitous privileges in the streets and its peculiar knowledge of the dangers to be encountered reasonably demanded that it should render; and, as a distinct part of this attitude, wholly failed to impress upon the company's subordinates the peril to life and property which might result from any lack of the most assiduous attention.

That, if more emphatic instructions respecting attention to complaints of leaks which were to be expected along the line of the subway had been given, the two complaints received from the corner of Boylston and Tremont streets would have been more promptly attended to; and it is reasonable to believe that the foreman of the main department would have given, to the escape of gas which he noticed when passing the bridge, his immediate and personal attention.

And that, in the light of the event itself, this explosion might have been averted if any one of the following things had been done: —

First. If reasonable provision for ventilating such spaces had been required by the contract or by the instructions of the engineers of the commission or by the act of the contractors.

Second. If the contractor had employed a capable and reliable watchman, when work was not going on, who would probably have passed over this bridge at some time during the two hours which elapsed after the gas was first noticed, and would have notified the gas company.

Third. If the police officer had exercised reasonable diligence in notifying the gas company after he had knowledge of the leak.

Fourth. If reasonable skill and activity had been applied in the management of the jobbing department of the gas company, so that one of its jobbers had been sent with reasonable promptness on the complaint from the Masonic Temple or upon the later complaint received from the police officer.

The work of the subway throughout its length was one of unusual hazard and extraordinary difficulties. Life and property were both imperilled, and the danger to the latter was perhaps the more obvious.

It is doubtful if the difficulties encountered at the intersection of these streets, in the number and character of the underground structures met, in the enormous amount of street car and other traffic to be maintained without interruption, in the nearness of the new structure to the surface of the street, were ever paralleled in any public work.

The order does not require, and the Board has not undertaken, a determination of the legal liability of any of the parties interested, but rather, after such study of the testimony as was possible in the time available, to deduce therefrom such facts and conclusions as in the light of the event itself seem most important for future consideration.

Respectfully submitted,

FORREST E. BARKER,
MORRIS SCHAFF,
Commissioners.

DISSENTING REPORT.

I regret that I am compelled to differ from my colleagues as to their findings wherein the weight of the same tends to implicate the construction company beyond what I feel is justice to them.

As I look at it, there can be no division of interests and responsibility as between that company and the Transit Commission. The contract made by the Transit Commission with the construction company required certain safeguards to be thrown about this work for additional protection to life and property. If the construction company failed to comply with that contract in any respect, it was the duty of the Transit Commission to see that it was fully carried out.

I am of the opinion that the Transit Commission did not look after the construction company as to a regular inspection of the bridge structure and the pipe supports when the work was not going on, and see that the terms of the contract as to watchmen, red lights, etc., required for the protection of life and property, were fully complied with.

The testimony of the members of the construction company and the West End Railway roadmasters as to the bridge construction was much at variance. An employee of the Transit Commission, after having taken some measurements as to the depth of rails, etc., succeeded in demonstrating a bridge of such a character as would avoid the 6-inch gas pipe, and there is no desire to doubt his accuracy. It appears to have been an irregular structure, not only as to the top timbers, but also in portions of its lower construction, all rendered necessary to avoid the numerous pipes in that location. It depended on its own weight, and such assistance as the rails of the West End Road could give, to keep it in proper position. The supports for this bridge and the pipes were

subject to great and almost continuous changes, rendered necessary by the character of the work. There can be no doubt that, taking into account the whole situation and the relation of the timbers that formed that bridge to the pipes, that a portion of said bridge was dangerously near the offset of that 6-inch gas pipe. That this bridge could have withstood the strain and jar of the enormous traffic and thousands of electric cars that crossed it daily, together with other natural causes, and not come in contact with that pipe, is truly astonishing. The most remarkable part of the testimony is that the close relations of that bridge to the pipe was not a subject of such special inspection at any and all times, as it seemed to require. A very slight settling of the bridge, which, as I have before intimated, would be reasonable to expect from change in supports, coupled with climatic changes as to the earth supports at the surface, together with a very slight deflection, — and at that point it would probably escape notice, — would have brought the bridge and 6-inch pipe in contact. The character of the middle break in that pipe suggests such an analysis of the situation. If this should be the solution of the problem, the Transit Commission should also be held coequal for such lack of care as it was their duty to have given this structure.

It is a grave question if the extension of time beyond the terms of the contract to complete this section is not quite a prominent factor as to the cause for this explosion, but the reasons given appear to have been satisfactory to the Transit Commission, and all large enterprises are liable to more or less delay. If the construction company is in any way liable on that account, the Transit Commission also enters into it for acquiescing in and not making a suitable protest against the same.

The attitude of the gas company should be more fully set forth; they not only refused to relocate their pipes, as the subway act required, but practically abandoned the care of them to the Transit Commission and the construction company. The wisdom of such a policy is very doubtful. They knew the article they dealt in was not only dangerous to life and property, but a constant menace to the same during the whole period of this construction.

The only assistance they would render was an arrangement to respond to calls in case of leaks, and furnish a man to look after the gates, to see that they were clear of any obstruction if it should be necessary at any time to shut off the gas.

They apparently desired to relieve themselves from any responsibility in case of accident. Relief under such conditions, as a rule, is dearly bought. It was a duty they owed not only to the public, but themselves, to render all assistance possible as to

the care of their pipes. A competent man employed to have a constant care and oversight of them would have materially aided the construction company, and would have shown that they fully considered the public safety and welfare a part of their obligation for the privileges they now enjoy. Their jobbing department system shows that much thought and attention has been given to perfect it; it might appear to some to be overburdened with detail, but the fact is, when the emergency arrived, it failed to act. I do not wish to criticise the system, but, with what was claimed for it, there was certainly a lack of executive ability somewhere in carrying it out.

The Edison Company was nearer a factor in this investigation than the report goes to show. Had it not been for the small length of pipe burned out and the direct testimony given as to the record shown by the sensitive automatic indicator at their office, this company might have been in a very different position as to the findings in this report. That a gas of such quality and in such quantities can be generated by their underground construction as to produce this explosion was clearly demonstrated.

I agree with my colleagues in the other parts of their report. It is not a strong document, in the light that more specific findings are not made, and that mostly theories have been adduced. From the testimony offered it is absolutely impossible to state the direct cause for this explosion and loss of life, but the impression on my mind was that lack of constant care on the part of all parties in interest was possibly the cause. No one can realize, who did not listen to the whole testimony, the wonderful piece of engineering work that the Transit Commission and construction company had to perform and the great care they gave to their work; but, if the lack of extra care required was the cause of this explosion, let each of the three parties in interest share such portion of it as their interests and attitude towards the same would seem to require.

Respectfully submitted,

CHAS. H. GIFFORD,

Commissioner.

APPENDIX F.

NEW LEGISLATION.—ACTS OF 1897.

[CHAPTER 217.]

AN ACT TO INCORPORATE THE BARRE STREET RAILWAY COMPANY.

Be it enacted, etc., as follows:

SECTION 1. George W. Cook, Charles H. Follansby, Charles E. Rogers, Harding Jenkins, George A. Brown, Frank A. Rich, Alexander G. Williams, John C. Bartholomew, George P. King and Charles F. Atwood, their associates and successors, are hereby made a corporation under the name of the Barre Street Railway Company, with all the powers and privileges and subject to all the duties, conditions and restrictions set forth in all general laws that now are or hereafter may be in force relating to street railway companies.

SECTION 2. Said company may locate, construct, maintain and operate its railway, with a single or double track, in such manner as may be convenient and necessary, in part upon private land, and upon streets, highways or state roads, in the town of Barre, subject to the approval and under the control of the selectmen of said town, as provided by general law, and subject also to the approval and consent of the Massachusetts highway commission as to any part of said railway located upon a state highway. The location of said railway outside the public streets and highways shall not exceed fifty feet in width, with convenient turn-outs and switches.

SECTION 3. Said company may maintain and operate its railway by any approved power other than steam, and may erect and maintain poles and wires on private lands taken for the purposes of said railway, and, with the consent of the board of selectmen, may erect such poles and wires in the streets and highways as may be necessary to establish and maintain such motive power. It may acquire by purchase or by lease all necessary real estate and water power for its power stations and other uses incident to the proper maintenance of its railway.

SECTION 4. The proceedings for the fixing of the route and location of said railway for all the route outside of streets and highways, and for the taking of private property, and for the determination and payment of damages therefor, shall be similar to those prescribed by general law in relation to railroads, except as hereinafter otherwise provided; but if upon petition of the directors and after notice and hearing thereon, as provided in section twenty-one of chapter one hundred and thirteen of the Public Statutes, the selectmen of any town agree with the directors as to any proposed extension of the route of said railway therein, which is in part located upon private land, and the selectmen sign and give to the directors a certificate setting forth such route, and if such certificate, with the directors' acceptance thereof in writing, is recorded in the registry of deeds of the Worcester district within thirty days after the date of said certificate, it shall be deemed the true location of the tracks of the company and a taking of the private lands therein indicated.

SECTION 5. The capital stock of said company shall not exceed fifty thousand dollars, except that said company may increase its capital stock, subject to the provisions of the general laws relative thereto.

SECTION 6. Said company, in order to meet the expenses incurred under this act, may from time to time by vote of the majority in interest of its stockholders issue coupon or registered bonds. All bonds issued shall first be approved by some person appointed by the corporation for that purpose, who shall certify upon each bond that it is properly issued and recorded. Said bonds shall be secured by a mortgage of the franchise and property of the company, subject to the general laws relative thereto; and in such mortgage the company may reserve to its directors the right to sell or otherwise in due course of business to dispose of property included therein which may become unsuitable for use, provided an equivalent in value is substituted therefor.

SECTION 7. Said company is hereby authorized to use its tracks to carry on the express business and to be a common carrier of goods, merchandise and mails, and may use said tracks for the transportation of passengers and freight upon and over any street or highway, or over any private land upon which it may be authorized to construct its tracks as aforesaid, subject to the provisions of chapter seventy-three of the Public Statutes and all laws relating to common carriers and express companies, and subject also to such rules and regulations as may be made from time to time by the selectmen of the town of Barre.

SECTION 8. No stock or bonds shall be issued under this act until the terms of such issue have been submitted to the board of

railroad commissioners and approved by them, and, if they approve such issue, a certificate setting forth such approval shall be executed by said board and filed by said company in the office of the secretary of the Commonwealth.

SECTION 9. Said company may equip its plant for electric lighting, and may establish poles on private land and in public ways in the same manner and under the same restrictions as set forth in section two of this act, and may engage in the business of the sale of electric light and power, subject to the general laws relative thereto, and under the direction and approval of the board of gas and electric light commissioners.

SECTION 10. The authority herein granted shall cease provided no portion of the proposed road has been built and put in operation at the end of three years from the passage of this act.

SECTION 11. This act shall take effect upon its passage. [*Approved April 1, 1897.*]

[CHAPTER 265]

AN ACT RELATIVE TO THE LICENSING OF GAS FITTERS AND TO THE SUPERVISION OF THE BUSINESS OF GAS FITTING IN THE CITY OF BOSTON.

Be it enacted, etc., as follows:

SECTION 1. No person, firm or corporation shall engage in or work at the business of gas fitting in the city of Boston after the first day of October in the year eighteen hundred and ninety-seven, either as employer or as a journeyman, unless such person, firm or corporation has received a license therefor in accordance with the provisions of this act. The word "journeyman", as used in this act, shall be deemed to mean one who personally does any gas fitting or any work in connection therewith which would be subject to inspection under the provisions of this act.

SECTION 2. Every person, firm or corporation desiring to engage in the business of gas fitting in the city of Boston shall make application therefor to the building commissioner, and shall, at such time and place as may be designated by the board of examiners hereinafter provided for, to whom such application shall be referred, be examined as to his qualifications for such business.

SECTION 3. The board of examiners shall consist of the building commissioner, the chairman of the board of health, who shall be *ex officio* members of said board and serve without compensation, and a third member, to be chosen by the board of health, who shall be a practical gas fitter of at least five years' continued

practical experience during the years next preceding the date of appointment. Said third member shall be chosen within thirty days after the passage of this act, for a term ending on the first day of May in the year eighteen hundred and ninety-eight, and thereafter annually; and he shall be allowed a sum not exceeding five dollars for each day of actual service, to be paid from the treasury of the city of Boston.

SECTION 4. Said board of examiners shall, as soon as may be after the appointment of said third member, meet and organize by the selection of a chairman and clerk, and shall then designate the times and places for the examination of all applicants desiring to engage in or work at the business of gas fitting in the city of Boston. Said board shall examine said applicants as to their practical knowledge of gas fitting, shall submit the applicant to some satisfactory form of practical test, and, if satisfied of the competency of the applicant, shall so certify to the building commissioner, who shall thereupon issue a license to such applicant, authorizing him to engage in or work at the business of gas fitting, first requiring him to register in the office of the said building commissioner his name, place of business or residence, license number, date of examination, and in what capacity licensed. In case of a firm or corporation, the examination of one member of the firm, or of the manager of the corporation, shall satisfy the requirements of this act. The fee for the license of any employing gas fitter shall be two dollars, and for a journeyman, fifty cents; and said license shall continue in force until revoked or cancelled, but shall not be transferable.

SECTION 5. The building commissioner shall appoint, after the first day of October in the year eighteen hundred and ninety-seven, such a number of inspectors of gas fitting as the board of examiners may from time to time determine. Said inspectors shall be practical gas fitters of at least five years' continued practical experience, and shall, before appointment, be subject to an examination before the civil service commissioners. The compensation of said inspectors shall be determined by the building commissioner, subject to the approval of the mayor; and such inspectors shall hold office until removed by said commissioner, with the approval of the mayor, for malfeasance, incapacity or neglect of duty. Said inspectors shall inspect all new work relating to gas fitting in new and in old buildings, the connections and use of such work, and shall report all violations of this act or of any act or ordinance relating thereto, which now exists or may be hereafter enacted or ordained; and they shall also perform such other appropriate duties as may be required by the building commissioner.

SECTION 6. Every licensed gas fitter shall display his license number conspicuously at his place of business.

SECTION 7. On and after the first day of October in the year eighteen hundred and ninety-seven no building shall be piped or fitted for gas, nor shall any repairs be made in such piping or fittings, nor fixtures placed, unless a permit shall be granted therefor by the building commissioner. Every licensed gas fitter desiring to perform any work relating to piping or fitting a building for gas, or to repair gas piping or fittings, or to place fixtures therein, shall file an application therefor at the office of the building commissioner, giving the correct location, name and address of the owner, the intended use and material of the building, and a full and complete statement of the work proposed and material to be used, and shall, if required by said building commissioner, furnish a plan thereof, which shall be subject to his approval. All materials used and work performed under the provisions of this section shall be subject to such regulations as shall be made by the board of health and the building commissioner.

SECTION 8. No gas pipe which may be introduced into any building shall be let into the timbers, beams or girders, unless the same is placed within thirty-six inches of the end of said timber, beam or girder, and in no building shall the said pipes be let into the timbers, beams or girders, more than two inches in depth. No person shall disconnect or remove any gas meter, except the duly authorized representative of the gas company owning such meter.

SECTION 9. All gas brackets shall be placed at least three feet below any ceiling or woodwork, unless the same is properly protected by a shield, in which case the distance shall not be less than eighteen inches. Nothing in this act shall be construed to affect the operations of any gas company upon its own premises or upon its mains and service pipes.

SECTION 10. The board of health of said city by its inspectors shall from time to time, as it deems proper, inspect the gas fixtures and appliances in any building, and shall make such requirements relating thereto as it deems the public health requires, and the owner of such building shall comply with such requirements.

SECTION 11. Any person violating any of the provisions of this act shall be deemed guilty of a misdemeanor, and shall be subject to a fine of not exceeding one hundred dollars for each offence, and if such person has received a license under this act his license may be revoked by the building commissioner.

SECTION 12. The building commissioner shall include in his annual report to the city council a report of the proceedings of the building department under this act, and shall include therein a

report of the board of examiners appointed under this act, giving their proceedings during the year ending on the first day of February.

SECTION 13. All acts and parts of acts inconsistent herewith are hereby repealed.

SECTION 14. This act shall take effect upon its passage, except so far as is hereinbefore otherwise provided. [*Approved April 10, 1897.*]

[CHAPTER 416.]

AN ACT TO AUTHORIZE ACTIONS OF TORT AGAINST GAS AND ELECTRIC LIGHT CORPORATIONS FOR THE LOSS OF LIFE BY NEGLIGENCE.

Be it enacted, etc., as follows :

If by reason of the negligence or carelessness of a corporation operating a gas or electric light plant or system, or of the unfitness or gross negligence or carelessness of its servants or agents while engaged in its business, the life of a person who is exercising due diligence and who is not in the employment of such corporation, is lost, the corporation shall be liable in damages not exceeding five thousand dollars nor less than five hundred dollars, to be assessed with reference to the degree of culpability of said corporation or of its servants or agents, and to be recovered in an action of tort commenced within one year from the injury causing the death, by the executor or administrator of the deceased person, for the use of the widow and children of the deceased, in equal moieties ; or if there are no children, for the use of the widow ; or if there is no widow, for the use of the next of kin. [*Approved May 21, 1897.*]

[CHAPTER 492.]

AN ACT RELATIVE TO CERTIFICATES AND RETURNS OF CORPORATIONS.

Be it enacted, etc., as follows :

SECTION 1. Every corporation whose capital stock is one hundred thousand dollars or more, which is required to file a certificate of its condition annually with the secretary of the Commonwealth by section fifty-four of chapter one hundred and six of the Public Statutes, chapter two hundred and twenty-five of the acts of the year eighteen hundred and eighty-seven as amended by chapter three hundred and sixty-nine of the acts of the year

eighteen hundred and ninety-six, or chapter three hundred and forty-one of the acts of the year eighteen hundred and ninety-one, shall cause such certificate to be accompanied by a written statement made under oath by an auditor to be employed by a committee of three stockholders who are not directors, selected at the annual meeting of the stockholders, stating that the certificate aforesaid represents the true condition of the affairs of said corporation as disclosed by its books at the time of making such audit; and said sworn statement made by said auditor shall be attached to and form a part of said certificate, and shall be filed by such auditor with said certificate in the office of the secretary of the Commonwealth: *provided, however*, that where less than three stockholders exist outside of the directors, then the employment of such auditor shall be made by the directors of such corporation.

SECTION 2. Every auditor appointed under the provisions of this act shall first qualify as such before the commissioner of corporations, or some justice of the peace in the office of said commissioner.

[*Approved June 10, 1897.*]

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